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# THE COST AND PRODUCTION SURVEY REPORT

1987 REPORT BASED ON 1986 DATA

STAFF RATIO PER FTE MD
BY SIZE GROUP

MEDICAL GROUP MANAGEMENT ASSOCIATION

# 1987
# COST AND PRODUCTION SURVEY REPORT

COMPLETE EDITION

BASED ON 1986 DATA

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The 1987 Cost and Production Surveys were compiled by the Medical Group Management Association Computer Department and the Center for Research in Ambulatory Health Care Administration, the research affiliate of the Medical Group Management Association.

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# MGMA 1987 COST SURVEY REPORT

## INTRODUCTION

The 1987 MGMA Cost Survey Report is based on medical group practice revenue and expense information for calendar year 1986 provided by participating MGMA members. Respondents completed one of two survey questionnaires providing information used to compile this report; the MGMA Cost Survey Short Form, designed for medical groups with a less complex financial information system, and the MGMA Cost Survey Long Form requesting a detailed description of the group's financial status. The MGMA Cost Survey Short Form required the input of only 40 items of financial data for completion, while the Long Form required a more sophisticated financial management system. The cost survey questionnaires are reprinted on pages 62-63 of this report.

Survey questionnaires were mailed to all MGMA member groups; 690 questionnaires were returned, of which 678 were used to compile the cost survey tables in this report.

The 12 survey questionnaires returned but not used either contained incomplete information or contained cost or revenue data that were far beyond a normal distribution. In these few instances, after a careful evaluation of the effect of the pertinent group's data on the total report, a decision was made to remove the data from the survey computations. No attempt could be made to contact the respondents, as their identities were not known.

Confidentiality of the data reported in the survey questionnaires has been strictly adhered to. Respondents were asked not to sign or identify their questionnaires, and plain envelopes were provided for responses. In order to insure anonymity in this survey report, data were suppressed if less than five groups provided information in a specific revenue or expense category.

This report is copyrighted by the Medical Group Management Association. The MGMA/CRAHCA staff realizes the sensitive nature of physician revenue and expense information and maintains strict confidentiality in the treatment of individual responses. If you have a question concerning the survey results, or comments on how this report or the survey questionnaire could be improved, please contact the MGMA/CRACHA staff. Changes made in the 1987 survey and report are a direct result of member suggestions during the past year.

Your continued cooperation by participating in your association's surveys is appreciated.

—1987 MGMA Financial Management Committee
and the MGMA/CRAHCA Staff

## HOW TO USE THIS REPORT

The MGMA Cost Survey is designed to assist medical group administrators measure the efficiency of their organizations. In addition to mean dollar per FTE physician revenue and expense data, this report presents the percentage of cash collections each expense line represents. The Executive Summary tables on pages 14 to 16 show mean revenue and expense data for major areas of the medical group. On page 17 a special work sheet is printed to assist administrators make direct comparison of their groups' data to that of this report.

In examining the data presented in a comparison report, the administrator should ask several questions:

1. What is the difference between the data reported by the group and the overall averages both in actual numbers and in percentages? In most instances the percentage of total cost collections column provides the best method for comparison, as this column reflects the effect expenses have on group income.

2. Is this difference favorable (e.g., a much higher collection ratio) or unfavorable (e.g., greater expenses per visit) to the group?

3. Is the difference explainable either through the group's method of data collection and reporting or because of a special group goal (e.g., prepaid services will exceed capitation revenues for the first two years the plan is offered)?

4. By what methods can this revenue or expense indicator be changed or controlled within the group?

Comparisons should be made on an individual item basis; for instance, in the case of the nonphysician salaries expense category, if the group has executive staff, business office staff, registered nurses, and medical receptionist personnel, each of these categories should be evaluated individually. Then a special total nonphysician salaries indicator can be created for the group by adding the four expense items above. A comparison can then be made between the group's total nonphysician salary expense and this "profile" composed of the average salaries paid by the survey participants.

Caution should be used in interpreting the data in this report. The average data presented here are compiled from questionnaires returned by MGMA members responding to the survey and may not be representative of group practices in general. Also, if the response rate in a category is low (less than 20), a correspondingly low level of confidence should be placed in the data.

## DEMOGRAPHIC PROFILE OF RESPONDENTS

| | Frequency | Percent |
|---|---|---|
| **MGMA Section** | | |
| Eastern | 108 | 15.9% |
| Midwest | 207 | 30.6 |
| Southern | 189 | 27.9 |
| Western | 173 | 25.6 |
| | 677 | 100.0% |
| Missing | 1 | |
| **Number of FTE Physicians** | | |
| 3 to 6 | 277 | 40.9% |
| 7 to 15 | 175 | 25.8 |
| 16 to 25 | 84 | 12.4 |
| 26 to 35 | 45 | 6.6 |
| 36 to 50 | 31 | 4.6 |
| Over 50 | 66 | 9.7 |
| | 678 | 100.0% |
| **Group Type** | | |
| Single Specialty | 311 | 46.0% |
| Multispecialty | 365 | 54.0 |
| | 676 | 100.0% |
| Missing | 2 | |
| **Group Payment Mechanism** | | |
| Fee-for-Service | 488 | 72.2% |
| Fee-for-Service/Prepaid | 186 | 27.5 |
| Prepaid | 2 | .3 |
| | 676 | 100.0% |
| Missing | 2 | |
| **University Affiliation** | | |
| Yes | 40 | 5.9% |
| No | 636 | 94.1 |
| | 676 | 100.0% |
| Missing | 2 | |
| **Accounting Method** | | |
| Cash | 430 | 64.1% |
| Modified Cash/Accrual | 170 | 25.3 |
| Accrual | 71 | 10.6 |
| | 671 | 100.0% |
| Missing | 7 | |
| **Use of MGMA/CRAHCA Chart of Accounts** | | |
| Yes | 293 | 43.9% |
| No | 374 | 56.1 |
| | 667 | 100.0% |
| Missing | 11 | |
| **Length of Time To Complete Questionnaire** | | |
| 1 Hour or Less | 177 | 27.0% |
| 1.1 to 2 Hours | 205 | 31.2 |
| 2.1 to 4 Hours | 151 | 23.0 |
| 4.1 to 8 Hours | 78 | 11.9 |
| 8.1 to 16 Hours | 32 | 4.9 |
| More than 16 Hours | 13 | 2.0 |
| | 656 | 100.0% |
| Missing | 22 | |

## RATIOS COMPUTED IN THIS REPORT

$$\text{Accounts Receivable Ratio} = \frac{\text{Total accounts receivable (Part V 1.)}}{\text{1/12 of annual adjusted fee-for-service charges (Part I 1.c.)}}$$

$$\text{Gross Collection Percentage} = \frac{\text{Fee-for-service cash collections (Part I 4.)}}{\text{Gross fee-for-service charges (Part I 1.a.)}}$$

$$\text{Adjusted Collection Percentage} = \frac{\text{Fee-for-service cash collections (Part I 4.)}}{\text{Adjusted fee-for-service charges (Part I 1.c.)}}$$

Note: The Cost Survey questionnaire line number is referenced within each formula.

## HOW THIS REPORT WAS COMPUTED

The Center for Research received, processed, and edited all survey questionnaires. Completed questionnaires were examined for clarity and content validity. This report was computed using computer programs developed by the MGMA computer department utilizing a McDonnell-Douglas Microdata SEQUEL 9000 computer system.

Data from both Long and Short Form questionnaires were used to compute each table. For each expense category that is computed using Long Form data only, the expense category label is marked by an asterisk(*).

All tables in the report present arithmetical mean average information. In these tables, for each revenue and expense category, two computations were performed. The actual "dollar amounts" reported by groups for that category on their survey questionnaires were averaged (i.e., all reported data were added and then divided by the number of groups reporting that line). For each expense category, a second indicator was computed—the average percentage of cash collections that the expense represented in the reporting groups. For each reporting group, a computation was made—dividing the reported expense line by the total cash collections line on the group's cost survey questionnaire. Next, all the percentages were averaged. Note: This procedure gives a true percentage, but it will differ from the percentage that could be computed by dividing the reported mean expense dollar value by the reported "total cash collections" dollar value. This difference is caused because ALL GROUPS REPORT TOTAL CASH COLLECTIONS—NOT ALL GROUPS HAVE EVERY EXPENSE CATEGORY. For example:

| | Group | | | |
|---|---|---|---|---|
| | A | B | C | D |
| Total Cash Collections/MD | 200,000 | 225,000 | 165,000 | 295,000 |
| Optical Expenses/MD | 2,600 | 4,500 | 2,500 | None |
| Optical Expenses as a % Cash Collections | 1.30% | 2.00% | 1.52% | None |

Mean Cash Collections/MD = $221,250.00

$$\frac{200{,}000 + 225{,}000 + 165{,}000 + 295{,}000}{4}$$

Mean Optical Expenses/MD = $3,200.66

$$\frac{2{,}600 + 4{,}500 + 2{,}500 + —}{3}$$

Mean Optical Expenses as a % of Cash Collections = 1.61%

$$\frac{1.30\% + 2.00\% + 1.52\% + —}{3}$$

After rounding, this information would be presented in the final report as:

| | All Sizes | |
|---|---|---|
| | $ | % |
| Total Cash Collections | 221,300 | 100.0 |
| Total Optical Expenses | 3,200 | 1.6 |

Note that if the mean optical expenses/MD were divided by the mean cash collections/MD and converted to a percent, a very different percentage of cash collections would result.

$$\frac{3{,}200.66}{221{,}250.00} \times 100 = 1.45\%$$

Since Group D does not have an optical department, it did not report optical expenses and is not included in the computation of either the dollar expense or the percentage of cash collections. This is the most accurate computation of these averages.

The fact that NOT ALL GROUPS HAVE EVERY EXPENSE CATEGORY also prevents each column from adding up. In this report each line is separately computed. In an expense category (e.g., optical expenses), each expense component, as well as each total expense, is averaged independently. If a group reported only its total optical expenses, the total expenses computation would include the group's questionnaire data, but none of the subcategories would include these data. This situation alone will prevent the optical expenses' means from adding. In computing the report, if a group did not report an expense (e.g., physician extender salaries), the computation for mean physician extender salaries/MD would treat the group's data as "missing" and compute the average from only those groups who did report the expense. The all nonphysician salaries expense computation would include the total nonphysician salaries reported by both groups, because both groups has the expense. Since NOT ALL GROUPS HAVE EVERY EXPENSE CATEGORY, the columns will not add up to the total.

## MEDICAL GROUP EMPLOYEE STAFFING RATIOS

Multispecialty Medical Groups — Average Number of FTE Employees per FTE Physician

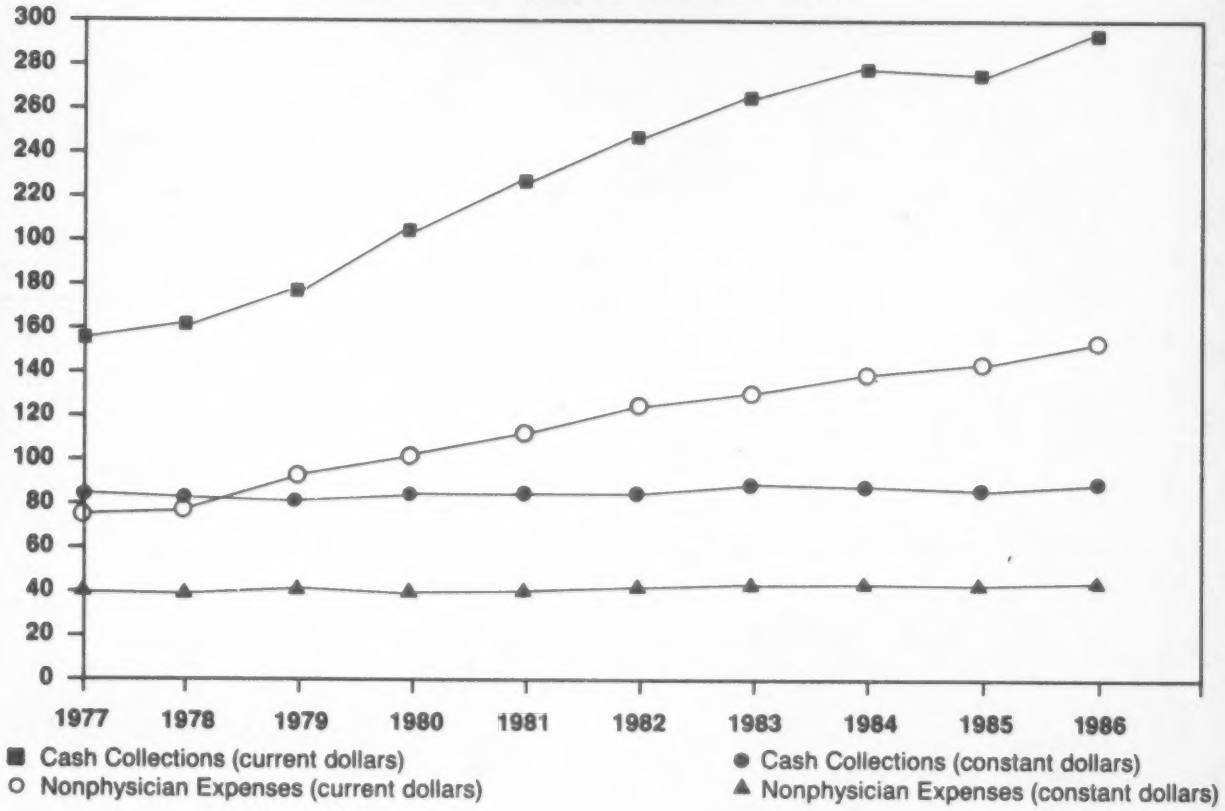
| | 3 TO 6 | 7 TO 15 | 16 TO 25 | 26 TO 35 | 36 TO 50 | OVER 50 | ALL SIZES |
|---|---|---|---|---|---|---|---|
| Group practice executive staff | 0.26 | 0.16 | 0.13 | 0.13 | 0.10 | 0.08 | 0.14 |
| Business office personnel | 0.69 | 0.64 | 0.64 | 0.45 | 0.50 | 0.47 | 0.57 |
| Data processing personnel | 0.29 | 0.19 | 0.14 | 0.18 | 0.12 | 0.10 | 0.15 |
| Other administrative personnel | 0.38 | 0.18 | 0.22 | 0.21 | 0.28 | 0.15 | 0.21 |
| Registered nurses | 0.73 | 0.52 | 0.53 | 0.38 | 0.49 | 0.46 | 0.51 |
| Licensed practical nurses & aides | 0.61 | 0.64 | 0.79 | 0.81 | 0.76 | 0.68 | 0.72 |
| Medical receptionists | 0.51 | 0.46 | 0.62 | 0.54 | 0.48 | 0.62 | 0.55 |
| Medical secretaries/transcribers | 0.44 | 0.26 | 0.25 | 0.23 | 0.30 | 0.26 | 0.27 |
| Medical records personnel | 0.32 | 0.30 | 0.36 | 0.36 | 0.34 | 0.30 | 0.33 |
| Physician extenders | 0.34 | 0.17 | 0.15 | 0.10 | 0.18 | 0.12 | 0.15 |
| Laboratory personnel | 0.52 | 0.35 | 0.34 | 0.32 | 0.33 | 0.33 | 0.35 |
| Radiology personnel | 0.26 | 0.18 | 0.21 | 0.18 | 0.22 | 0.22 | 0.20 |
| Physicial therapy personnel | | 0.17 | 0.12 | **** | 0.09 | 0.09 | 0.11 |
| Optical personnel | | **** | 0.10 | 0.08 | 0.06 | 0.05 | 0.08 |
| Housekeeping, maintenance & security personnel | 0.27 | 0.26 | 0.18 | 0.12 | 0.17 | 0.14 | 0.19 |
| Certified registered nurse anesthetists | | **** | **** | **** | **** | 0.07 | 0.15 |
| Other support personnel | 0.51 | 0.60 | 0.26 | 0.25 | 0.28 | 0.31 | 0.34 |
| Average FTE Employees per FTE Physician | 4.09 | 3.69 | 4.04 | 3.76 | 4.39 | 3.71 | 3.88 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# COMPARATIVE DISPLAY OF MEAN GROUP EXPENSES 1984-1986
# UNITED STATES MULTISPECIALTY GROUPS

| | 1984 | | 1985 | | % Change 1984-1985 | 1986 | | % Change 1985-1986 |
|---|---|---|---|---|---|---|---|---|
| Gross Fee-for-Service Charges | $278,917 | | $289,595 | | 3.8% | $311,295 | | 7.5% |
| Adjustments | 19,894 | | 26,001 | | 30.7 | 28,550 | | 9.8 |
| Adjusted Fee-for-Service Charges | 262,107 | | 267,304 | | 2.0 | 286,937 | | 7.3 |
| Bad Debts and Write-Offs | 12,452 | | 13,912 | | 11.7 | 16,315 | | 17.3 |
| Prepaid Charges | 82,118 | | 84,619 | | 3.0 | 80,947 | | - 4.3 |
| Total Patient Charges | 272,870 | | 280,378 | | 2.8 | 302,789 | | 8.0 |
| Fee-for-Service Cash Collections | 247,003 | | 246,818 | | - 0.1 | 262,712 | | 6.4 |
| Capitation Revenue | 88,556 | | 83,550 | | - 5.7 | 97,137 | | 16.3 |
| Other Prepaid Revenue | * | | 21,253 | | * | 16,198 | | -23.8 |
| Prepaid Purchased Services | * | | 33,185 | | * | 45,549 | | 37.3 |
| Net Prepaid Revenue | * | | 66,931 | | * | 80,157 | | 19.8 |
| Other Revenue | 5,557 | | 7,669 | | 38.0 | 7,669 | | 0.0 |
| Total Cash Collections | 277,776 | 100.0% | 274,071 | 100.0% | - 1.3 | 293,842 | 100.0% | 7.2 |
| Nonphysician Salaries | 56,995 | 20.6 | 56,703 | 20.4 | - 0.5 | 60,879 | 20.6 | 7.4 |
| Nonphysician Benefits | 13,068 | 4.7 | 13,269 | 4.7 | 1.5 | 13,691 | 4.6 | 3.2 |
| Data Processing Expenses | 3,638 | 1.3 | 3,907 | 1.5 | 7.4 | 4,027 | 1.4 | 3.1 |
| Laboratory Expenses | 8,009 | 2.9 | 8,471 | 3.1 | 5.8 | 8,885 | 3.0 | 4.9 |
| Radiology Expenses | 5,253 | 1.8 | 5,325 | 1.9 | 1.4 | 6,055 | 1.9 | 13.7 |
| Physical Therapy Expenses | 990 | 0.4 | 1,088 | 0.4 | 9.9 | 1,461 | 0.4 | 34.3 |
| Optical Expenses | 2,689 | 0.8 | 2,512 | 0.8 | - 6.6 | 2,834 | 0.9 | 12.8 |
| Medical and Surgical Supplies | 8,587 | 3.0 | 9,402 | 3.3 | 9.5 | 9,226 | 3.1 | - 1.9 |
| Building and Occupancy | 17,046 | 6.3 | 18,618 | 6.8 | 9.2 | 19,466 | 6.6 | 4.6 |
| Furniture and Equipment | 5,108 | 1.8 | 4,516 | 1.6 | -11.6 | 5,941 | 2.0 | 31.6 |
| Office Supplies and Services | 3,554 | 1.3 | 3,988 | 1.5 | 12.2 | 4,317 | 1.5 | 8.2 |
| Telephone Expenses | 3,145 | 1.1 | 3,054 | 1.1 | - 2.9 | 3,257 | 1.1 | 6.6 |
| Insurance Premiums | 6,152 | 2.3 | 7,457 | 2.7 | 21.2 | 9,260 | 3.2 | 24.2 |
| Outside Professional Services | 3,435 | 1.1 | 3,477 | 1.2 | 1.2 | 3,442 | 1.2 | - 1.0 |
| Prof. Listing, Marketing Expenses | 1,212 | 0.5 | 1,409 | 0.5 | 16.3 | 1,624 | 0.5 | 15.3 |
| Group Interest Expenses | 1,781 | 0.7 | 2,284 | 0.8 | 28.2 | 2,141 | 0.7 | - 6.3 |
| Other Nonphysician Expenses | 6,404 | 2.2 | 7,159 | 2.8 | 11.6 | 7,556 | 2.7 | 5.7 |
| Total Nonphysician Expenses | 139,953 | 50.4 | 143,067 | 51.6 | 2.2 | 154,884 | 52.5 | 8.3 |
| Physician Consultant Expenses | 9,686 | 3.3 | 5,977 | 2.1 | -38.3 | 8,347 | 2.8 | 39.7 |
| Physician Benefit Expenses | 21,097 | 7.7 | 18,306 | 6.8 | -13.2 | 18,512 | 6.4 | 1.1 |
| Net Available for Distribution | 113,530 | 40.8 | 112,727 | 41.6 | - 0.7 | 117,345 | 40.1 | 4.1 |
| Accounts Receivable | 82,210 | | 84,316 | | | 86,361 | | |
| Retained Earnings | 4,676 | | 7,061 | | | 8,133 | | |
| Accounts Receivable Ratio | 4.0 | | 3.9 | | | 3.7 | | |
| Gross Collection Percentage | 88.3 | | 85.6 | | | 84.9 | | |
| Adjusted Collection Percentage | 93.9 | | 92.4 | | | 91.9 | | |
| FTE Employees per Physician | 3.8 | | 3.8 | | | 3.9 | | |
| Number of Respondents | 214 | | 253 | | | 310 | | |

*This amount was not itemized in the year's MGMA Cost Survey.

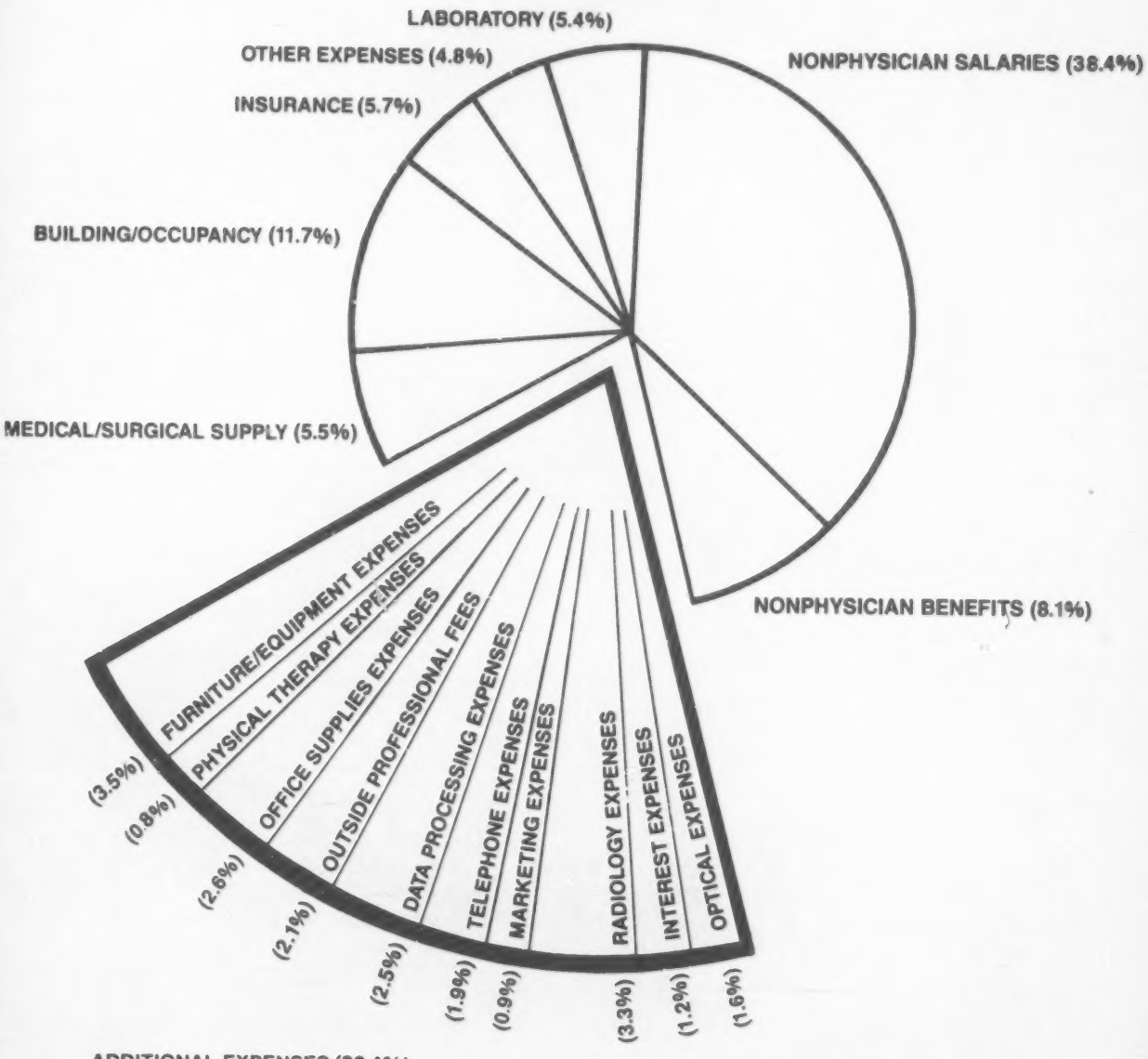
## CASH COLLECTIONS AND EXPENSES
### PER PHYSICIAN (CURRENT VS. CONSTANT $)




| | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 |
|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL CASH COLLECTIONS | $153,208 | $160,589 | $176,470 | $201,600 | $226,200 | $247,700 | $265,718 | $277,776 | $274,071 | $293,842 |
| TOTAL NONPHYSICIAN EXPENSES | $73,649 | $78,474 | $92,223 | $100,800 | $111,500 | $122,800 | $131,691 | 139,953 | $143,067 | $154,884 |
| INFLATION RATE (MEASURED BY CPI) | 6.5% | 7.7% | 11.3% | 13.5% | 10.4% | 6.1% | 3.2% | 4.3% | 3.6% | 3.4% |
| TOTAL CASH COLLECTIONS IN 1967 DOLLARS | $84,412 | $82,185 | $81,173 | $81,686 | $83,040 | $85,680 | $89,048 | $89,288 | $85,062 | $88,241 |
| TOTAL NONPHYSICIAN EXPENSES IN 1967 DOLLARS | $40,578 | $40,161 | $42,421 | $40,843 | $40,932 | $42,477 | $44,132 | $44,986 | $44,403 | $46,512 |

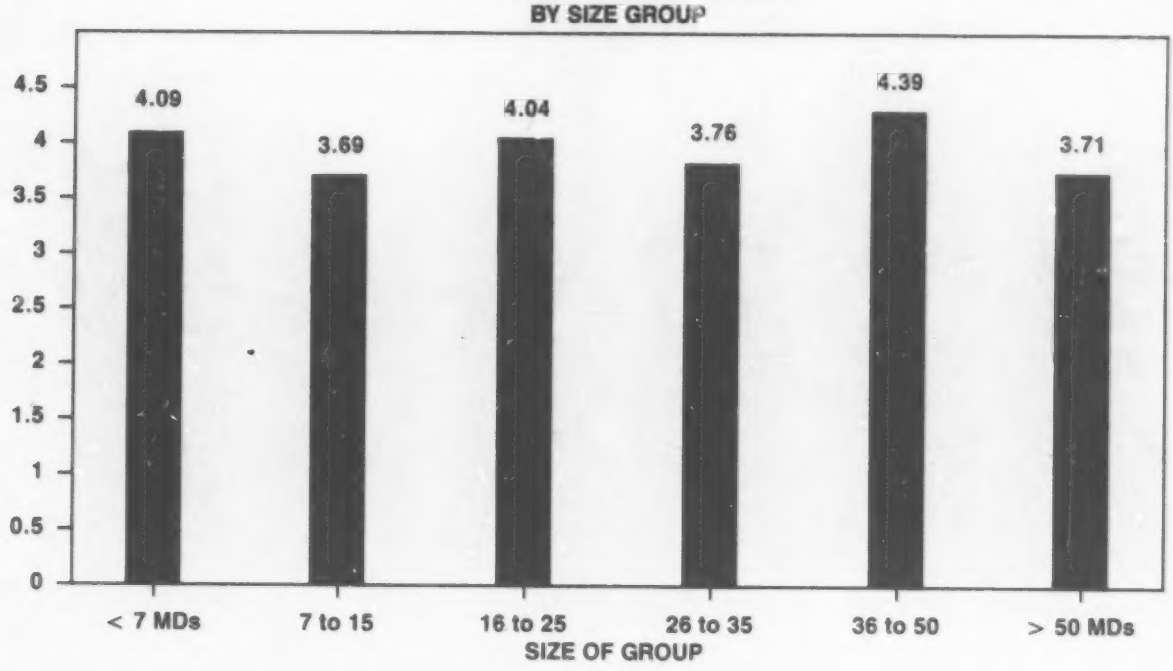
**MEDICAL GROUP MANAGEMENT ASSOCIATION**
**EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986**
**UNITED STATES** MULTISPECIALTY GROUPS

## NONPHYSICIAN EXPENSES
PER FTE PHYSICIAN

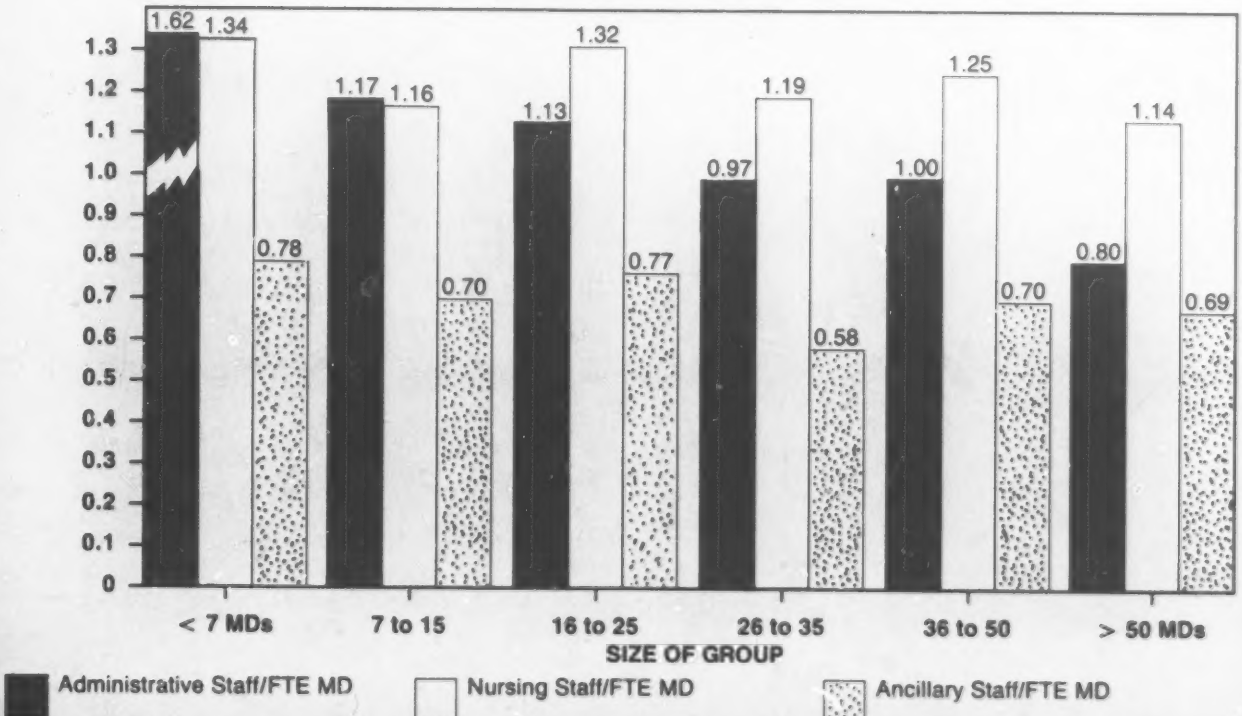


**MEDICAL GROUP MANAGEMENT ASSOCIATION**
**EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986**
**UNITED STATES** MULTISPECIALTY GROUPS

## STAFF RATIO PER FTE MD
BY SIZE GROUP

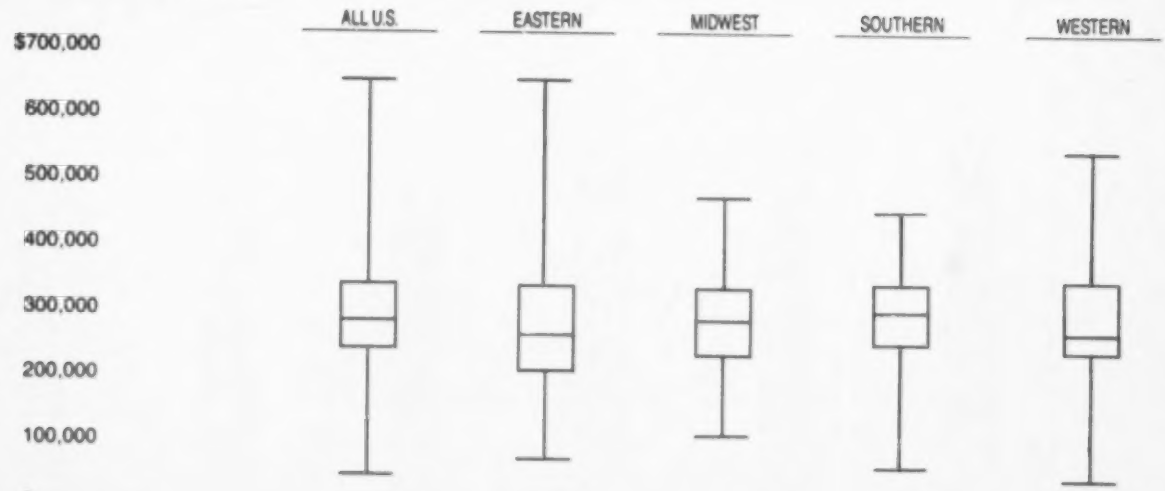



## COMPARABLE STAFF RATIOS PER FTE MD
BY SIZE GROUP



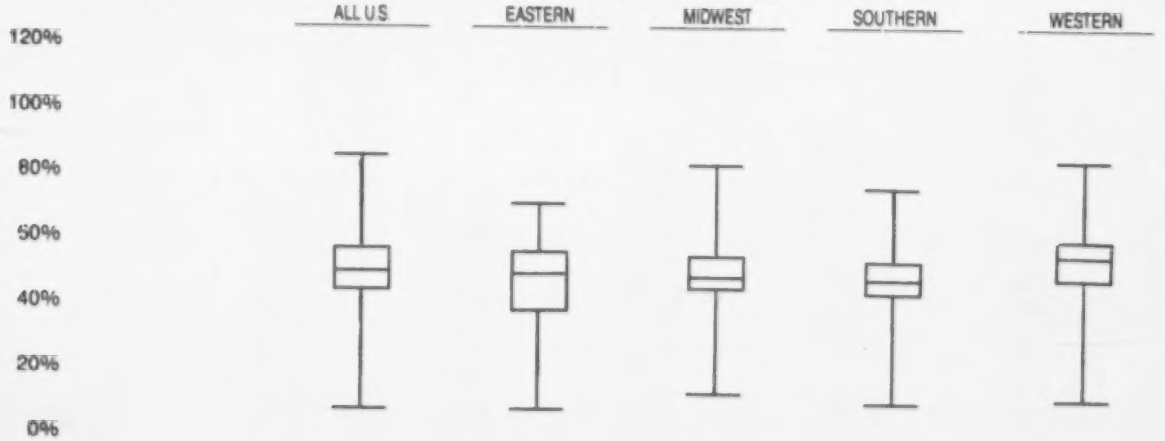
# MEDICAL GROUP MANAGEMENT ASSOCIATION
# EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
## UNITED STATES MULTISPECIALTY GROUPS

### Total Cash Collections




| | ALL U.S. | EASTERN | MIDWEST | SOUTHERN | WESTERN |
|---|---|---|---|---|---|
| Maximum | $662,911 | $662,911 | $491,666 | $459,101 | $559,258 |
| 75th Percentile | 345,950 | 345,950 | 336,454 | 350,982 | 356,951 |
| Median | 284,078 | 270,312 | 279,005 | 308,029 | 287,539 |
| 25th Percentile | 241,408 | 220,164 | 238,567 | 250,429 | 242,423 |
| Minimum | 68,007 | 92,268 | 121,411 | 86,093 | 68,007 |
| No. of Responses | 310 | 46 | 119 | 64 | 81 |

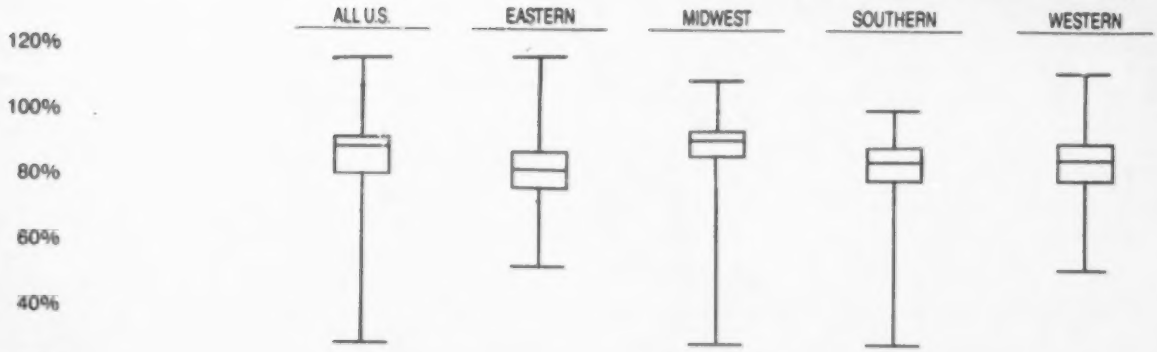
### Total Nonphysician Expenses as a Percent of Cash Collection




| | ALL U.S. | EASTERN | MIDWEST | SOUTHERN | WESTERN |
|---|---|---|---|---|---|
| Maximum | 81.9% | 71.7% | 80.4% | 78.2% | 81.9% |
| 75th Percentile | 58.8% | 58.3% | 58.0% | 55.7% | 60.9% |
| Median | 52.8% | 50.4% | 53.5% | 50.6% | 56.3% |
| 25th Percentile | 46.8% | 42.7% | 47.3% | 45.0% | 50.9% |
| Minimum | 12.4 | 12.4% | 17.4% | 14.0% | 15.4% |
| No. of Responses | 310 | 46 | 119 | 64 | 81 |

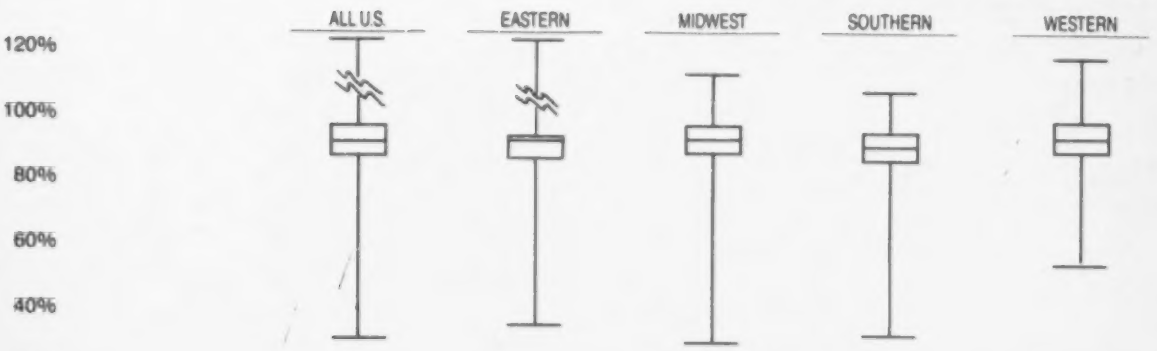
# MEDICAL GROUP MANAGEMENT ASSOCIATION
## EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
## UNITED STATES MULTISPECIALTY GROUPS

### Gross Collection Percentage




| | ALL U.S. | EASTERN | MIDWEST | SOUTHERN | WESTERN |
|---|---|---|---|---|---|
| Maximum | 119.4% | 119.4% | 116.3% | 99.1% | 112.2% |
| 75th Percentile | 92.0% | 87.5% | 93.5% | 90.0% | 92.1% |
| Median | 86.8% | 81.5% | 89.4% | 85.9% | 85.4% |
| 25th Percentile | 80.4% | 74.6% | 83.3% | 80.3% | 80.1% |
| Minimum | 27.4% | 54.9% | 27.4% | 29.5% | 45.2• |
| No. of Responses | 280 | 40 | 111 | 59 | 70 |

### Adjusted Collection Percentage




| | ALL U.S. | EASTERN | MIDWEST | SOUTHERN | WESTERN |
|---|---|---|---|---|---|
| Maximum | 132.0% | 132.0% | 117.5% | 112.0% | 122.4% |
| 75th Percentile | 97.1% | 94.4% | 98.3% | 96.7% | 97.1% |
| Median | 93.2% | 92.5% | 94.1% | 92.6% | 94.0% |
| 25th Percentile | 88.7% | 86.2% | 88.9% | 89.0% | 89.8% |
| Minimum | 27.4% | 70.7% | 27.4% | 31.4% | 53.2% |
| No. of Responses | 280 | 40 | 111 | 59 | 70 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
## EXECUTIVE SUMMARY — MEAN EXPENSE PER PHYSICIAN 1986
## UNITED STATES MULTISPECIALTY GROUPS

| | NUMBER OF PHYSICIAN FTE'S IN GROUP | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 3 to 6 | | 7 to 15 | | 16 to 25 | | 26 to 35 | | 36 to 50 | | Over 50 | | All Sizes | |
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| TOTAL CASH COLLECTIONS | 286666 | 100.0 | 272823 | 100.0 | 297889 | 100.0 | 299509 | 100.0 | 341010 | 100.0 | 292856 | 100.0 | 293842 | 100.0 |
| ALL NONPHYSICIAN SALARIES | 55502 | 20.1 | 57194 | 21.1 | 61071 | 20.7 | 60309 | 20.0 | 72032 | 21.2 | 62346 | 20.2 | 60879 | 20.6 |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 11890 | 4.2 | 12887 | 4.8 | 14147 | 4.7 | 14074 | 4.7 | 15633 | 4.7 | 13809 | 4.5 | 13691 | 4.6 |
| ALL DATA PROCESSING EXPENSES | 3863 | 1.5 | 3656 | 1.4 | 4475 | 1.6 | 4051 | 1.4 | 3815 | 1.1 | 4147 | 1.5 | 4027 | 1.4 |
| ALL LABORATORY EXPENSES | 10731 | 4.2 | 9380 | 3.5 | 8645 | 2.8 | 8816 | 2.9 | 9647 | 2.8 | 7328 | 2.3 | 8885 | 3.0 |
| ALL RADIOLOGY EXPENSES | 4655 | 1.8 | 5894 | 2.0 | 6558 | 2.0 | 6032 | 1.9 | 5913 | 1.6 | 6281 | 1.9 | 6055 | 1.9 |
| ALL PHYSICAL THERAPY EXPENSES | | | 2013 | 0.6 | 3186 | 0.8 | 990 | 0.4 | 1447 | 0.4 | 433 | 0.1 | 1461 | 0.4 |
| ALL OPTICAL EXPENSES | | | 6838 | 1.9 | 2731 | 0.8 | 3332 | 1.1 | 2069 | 0.6 | 2144 | 0.7 | 2834 | 0.9 |
| ALL MEDICAL & SURGICAL EXPENSES | 8653 | 3.2 | 7073 | 2.6 | 9043 | 3.1 | 9971 | 3.3 | 12234 | 3.6 | 10512 | 3.2 | 9226 | 3.1 |
| ALL BUILDING & OCCUPANCY EXPENSES | 22670 | 7.8 | 20020 | 7.3 | 18672 | 6.4 | 17944 | 5.9 | 22021 | 6.5 | 18027 | 5.7 | 19466 | 6.6 |
| ALL FURNITURE & EQUIPMENT EXPENSES | 7659 | 2.5 | 5039 | 1.8 | 5495 | 1.8 | 5569 | 1.8 | 8054 | 2.2 | 5954 | 2.0 | 5941 | 2.0 |
| OFFICE SUPPLIES & SERVICES | 4626 | 1.7 | 3929 | 1.6 | 3868 | 1.3 | 4641 | 1.5 | 4336 | 1.3 | 4943 | 1.7 | 4317 | 1.5 |
| TELEPHONE EXPENSES | 3698 | 1.3 | 3044 | 1.1 | 3446 | 1.2 | 3155 | 1.0 | 3582 | 1.1 | 3056 | 1.0 | 3257 | 1.1 |
| ALL INSURANCE PREMIUMS | 8053 | 3.0 | 9025 | 3.4 | 9359 | 3.2 | 10293 | 3.5 | 10019 | 3.0 | 8919 | 3.2 | 9260 | 3.2 |
| ALL OUTSIDE PROFESSIONAL FEES | 4203 | 1.5 | 3619 | 1.3 | 2764 | 0.9 | 2970 | 1.0 | 3779 | 1.1 | 3809 | 1.3 | 3442 | 1.2 |
| PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES | 2409 | 0.7 | 1124 | 0.4 | 1373 | 0.5 | 1496 | 0.5 | 2245 | 0.7 | 2018 | 0.6 | 1624 | 0.5 |
| GROUP INTEREST EXPENSES | 2336 | 0.8 | 1754 | 0.6 | 1939 | 0.7 | 1857 | 0.6 | 2551 | 0.9 | 2828 | 0.9 | 2141 | 0.7 |
| OTHER NONPHYSICIAN EXPENSES | 15307 | 5.3 | 7003 | 2.4 | 6220 | 2.2 | 5299 | 2.1 | 7505 | 2.1 | 8128 | 3.3 | 7556 | 2.7 |
| TOTAL NONPHYSICIAN EXPENSES | 154562 | 54.5 | 146020 | 53.7 | 153608 | 51.9 | 153194 | 51.1 | 181390 | 53.3 | 155632 | 51.2 | 154884 | 52.5 |
| ALL PHYSICIAN CONSULTANT EXPENSES | 12789 | 4.1 | 7656 | 2.9 | 9397 | 3.2 | 6475 | 2.2 | 8555 | 2.5 | 8180 | 2.5 | 8347 | 2.8 |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 128135 | 44.2 | 122497 | 44.7 | 138063 | 45.9 | 141373 | 47.2 | 152721 | 44.7 | 131856 | 47.2 | 133707 | 45.7 |
| ALL PHYSICIAN BENEFIT EXPENSES | 18637 | 6.1 | 18195 | 6.7 | 17457 | 6.1 | 20394 | 7.0 | 17334 | 5.4 | 19365 | 6.6 | 18512 | 6.4 |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 115282 | 40.0 | 106803 | 39.0 | 122916 | 40.6 | 122053 | 40.6 | 135387 | 39.3 | 114003 | 41.1 | 117345 | 40.1 |
| RETAINED EARNINGS | 27307 | | 5709 | | 8921 | | 9028 | | 5819 | | 5226 | | 8133 | |
| TOTAL ACCOUNTS RECEIVABLE | 83699 | | 81830 | | 85720 | | 91111 | | 99442 | | 85045 | | 86361 | |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# EXECUTIVE SUMMARY — MEAN EXPENSE PER PHYSICIAN 1986
## UNITED STATES SINGLE SPECIALTY GROUPS

| | ANESTHESIA | | FAMILY PRACTICE | | INTERNAL MEDICINE | | CARDIOLOGY | | OB/GYN | | OPHTHAL-MOLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| TOTAL CASH COLLECTIONS | 337714 | 100.0 | 258573 | 100.0 | 330197 | 100.0 | 417826 | 100.0 | 402820 | 100.0 | 732023 | 100.0 |
| ALL NONPHYSICIAN SALARIES | 56928 | 15.8 | 62039 | 24.5 | 54839 | 16.3 | 52884 | 13.0 | 67300 | 16.7 | 129962 | 17.8 |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 18158 | 5.3 | 10097 | 3.9 | 13162 | 3.9 | 14873 | 4.0 | 16375 | 4.0 | 30342 | 4.2 |
| ALL DATA PROCESSING EXPENSES | 13348 | 3.3 | 5695 | 2.3 | 4020 | 1.4 | 6360 | 1.5 | 4979 | 1.2 | 8534 | 1.2 |
| ALL LABORATORY EXPENSES | | | 9011 | 3.3 | 10960 | 3.3 | 4618 | 1.3 | 18465 | 4.6 | **** | **** |
| ALL RADIOLOGY EXPENSES | | | 3401 | 1.3 | 6615 | 1.8 | **** | **** | **** | **** | **** | **** |
| ALL PHYSICAL THERAPY EXPENSES | | | **** | **** | **** | **** | **** | **** | | | | |
| ALL OPTICAL EXPENSES | | | | | | | | | | | 38942 | 5.5 |
| ALL MEDICAL & SURGICAL EXPENSES | **** | **** | 8565 | 3.4 | 12741 | 3.5 | 5529 | 1.5 | 8301 | 2.1 | 16543 | 2.2 |
| ALL BUILDING & OCCUPANCY EXPENSES | 1453 | 0.4 | 18035 | 7.0 | 19248 | 5.7 | 19940 | 5.3 | 22686 | 5.6 | 36955 | 5.4 |
| ALL FURNITURE & EQUIPMENT EXPENSES | 1431 | 0.5 | 5280 | 2.0 | 5608 | 1.7 | 15535 | 4.5 | 7011 | 1.7 | 27295 | 3.7 |
| OFFICE SUPPLIES & SERVICES | 1267 | 0.4 | 4905 | 1.9 | 5115 | 1.5 | 5608 | 1.5 | 6412 | 1.5 | 12189 | 1.8 |
| TELEPHONE EXPENSES | 771 | 0.2 | 3095 | 1.2 | 4041 | 1.2 | 4452 | 1.2 | 4679 | 1.1 | 7521 | 1.0 |
| ALL INSURANCE PREMIUM | 27502 | 8.1 | 6932 | 2.7 | 7187 | 2.1 | 10938 | 2.8 | 26497 | 6.7 | 10217 | 1.5 |
| ALL OUTSIDE PROFESSIONAL FEES | 1758 | 0.5 | 3965 | 1.6 | 4675 | 1.4 | 5014 | 1.3 | 6538 | 1.7 | 12466 | 1.8 |
| PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES | 3072 | 0.7 | 2277 | 0.8 | 1091 | 0.3 | 2184 | 0.5 | 2515 | 0.6 | 15619 | 1.8 |
| GROUP INTEREST EXPENSES | **** | **** | 2057 | 0.8 | 1717 | 0.6 | 1480 | 0.4 | 2527 | 0.6 | 3375 | 0.6 |
| OTHER NONPHYSICIAN EXPENSES | 2275 | 0.8 | 7207 | 2.6 | 12922 | 3.7 | 11424 | 3.0 | 12967 | 3.4 | 25179 | 3.2 |
| TOTAL NONPHYSICIAN EXPENSES | 117644 | 33.4 | 148468 | 57.7 | 149897 | 44.7 | 153065 | 39.7 | 196015 | 48.8 | 358076 | 50.0 |
| ALL PHYSICIAN CONSULTANT EXPENSES | | | 7494 | 2.4 | 6183 | 1.5 | **** | **** | 10380 | 2.1 | 17903 | 2.5 |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 220070 | 66.6 | 107505 | 41.4 | 178821 | 54.9 | 264675 | 60.2 | 204917 | 50.8 | 369305 | 49.4 |
| ALL PHYSICIAN BENEFIT EXPENSES | 44494 | 14.4 | 14761 | 5.7 | 27612 | 8.7 | 44659 | 10.7 | 34932 | 8.7 | 42175 | 6.5 |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 184475 | 55.0 | 96660 | 37.2 | 159013 | 48.7 | 227459 | 51.3 | 174219 | 43.2 | 338064 | 44.6 |
| RETAINED EARNINGS | 10606 | | 11645 | | 4976 | | 9598 | | 9195 | | 24382 | |
| TOTAL ACCOUNTS RECEIVABLE | 119925 | | 61557 | | 88578 | | 137114 | | 115241 | | 168827 | |

* Indicator is computed using data from LONG FORMS Only.
The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.
——— NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# EXECUTIVE SUMMARY — MEAN EXPENSE PER PHYSICIAN 1986
## UNITED STATES SINGLE SPECIALTY GROUPS

| | ORTHOPEDIC SURGERY | | OTOLARYN-GOLOGY | | PEDIATRICS | | RADIOLOGY | | GENERAL SURGERY | | UROLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| TOTAL CASH COLLECTIONS | 553726 | 100.0 | 552991 | 100.0 | 245382 | 100.0 | 426413 | 100.0 | 460978 | 100.0 | 475555 | 100.0 |
| ALL NONPHYSICIAN SALARIES | 86229 | 15.8 | 101879 | 18.0 | 51134 | 21.0 | 49806 | 10.6 | 62657 | 13.7 | 71985 | 15.4 |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 21738 | 4.0 | 22266 | 3.9 | 11009 | 4.6 | 14812 | 3.3 | 13944 | 3.1 | 24932 | 4.9 |
| ALL DATA PROCESSING EXPENSES | 5050 | 1.0 | 5447 | 1.0 | 3747 | 1.6 | 8621 | 2.2 | 5246 | 1.3 | 9073 | 2.0 |
| ALL LABORATORY EXPENSES | **** | **** | 11525 | 2.4 | 4892 | 2.1 | **** | **** | **** | **** | 4967 | 1.1 |
| ALL RADIOLOGY EXPENSES | 5998 | 1.1 | **** | **** | **** | **** | 27984 | 6.9 | **** | **** | **** | **** |
| ALL PHYSICAL THERAPY EXPENSES | 5023 | 0.9 | | | | | | | | | | |
| ALL OPTICAL EXPENSES | | | **** | **** | | | | | **** | **** | | |
| ALL MEDICAL & SURGICAL EXPENSES | 14410 | 2.7 | 18419 | 2.8 | 13778 | 5.4 | 7465 | 1.5 | 5586 | 1.4 | 15281 | 3.3 |
| ALL BUILDING & OCCUPANCY EXPENSES | 27170 | 5.2 | 45717 | 7.4 | 19844 | 8.4 | 15566 | 3.3 | 19905 | 4.4 | 22562 | 5.2 |
| ALL FURNITURE & EQUIPMENT EXPENSES | 9897 | 1.7 | 16319 | 3.0 | 4264 | 1.8 | 12822 | 2.0 | 6042 | 1.3 | 10317 | 1.8 |
| OFFICE SUPPLIES & SERVICES | 8390 | 1.6 | 11903 | 1.9 | 4596 | 2.0 | 6442 | 1.4 | 4202 | 0.9 | 5410 | 1.2 |
| TELEPHONE EXPENSES | 5054 | 0.9 | 5864 | 0.9 | 3451 | 1.4 | 2104 | 0.5 | 4224 | 1.0 | 8124 | 1.5 |
| ALL INSURANCE PREMIUMS | 22628 | 4.4 | 18854 | 3.7 | 3601 | 1.4 | 8432 | 2.1 | 25124 | 5.9 | 13511 | 2.8 |
| ALL OUTSIDE PROFESSIONAL FEES | 5841 | 1.1 | 5315 | 1.1 | 3646 | 1.5 | 5001 | 1.3 | 6112 | 1.3 | 5633 | 1.3 |
| PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES | 3517 | 0.6 | 5732 | 0.9 | 1120 | 0.5 | 2034 | 0.4 | 2640 | 0.5 | 3856 | 0.8 |
| GROUP INTEREST EXPENSES | 2679 | 0.5 | 3711 | 0.8 | 1422 | 0.7 | 3456 | 0.7 | 1901 | 0.5 | **** | **** |
| OTHER NONPHYSICIAN EXPENSES | 16942 | 3.3 | 13335 | 2.2 | 5250 | 2.1 | 14169 | 3.1 | 13419 | 3.5 | 18111 | 3.4 |
| TOTAL NONPHYSICIAN EXPENSES | 232737 | 43.0 | 274763 | 48.8 | 127223 | 52.7 | 159020 | 34.7 | 166792 | 37.8 | 207069 | 43.5 |
| ALL PHYSICIAN CONSULTANT EXPENSES | **** | **** | **** | **** | **** | **** | 7720 | 2.2 | **** | **** | **** | **** |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 319928 | 56.8 | 278103 | 51.1 | 117625 | 47.0 | 265222 | 64.7 | 293779 | 62.0 | 266563 | 56.1 |
| ALL PHYSICIAN BENEFIT EXPENSES | 49458 | 9.9 | **** | **** | 20353 | 8.2 | 46886 | 12.2 | 49760 | 11.0 | 34914 | 8.0 |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 282280 | 49.3 | 259634 | 47.1 | 102361 | 40.9 | 225661 | 54.4 | 252800 | 52.9 | 231649 | 48.1 |
| RETAINED EARNINGS | 14647 | | **** | | **** | | 9039 | | 14918 | | **** | |
| TOTAL ACCOUNTS RECEIVABLE | 178996 | | 197758 | | 37195 | | 111693 | | 119063 | | 164991 | |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# COST SURVEY — 1986
# MEDICAL GROUP WORK SHEET

| | A. Medical Group Raw Data from Survey Questionnaire | B. Divide by Number FTE Physicians in Group* | C. Mean Data from Page 14, 15, or 16 | D. Variance — Subtract Column C from Column B |
|---|---|---|---|---|
| TOTAL CASH COLLECTIONS | | | | |
| ALL NONPHYSICIAN SALARIES | | | | |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | | | | |
| ALL DATA PROCESSING EXPENSES | | | | |
| ALL LABORATORY EXPENSES | | | | |
| ALL RADIOLOGY EXPENSES | | | | |
| ALL PHYSICAL THERAPY EXPENSES | | | | |
| ALL OPTICAL EXPENSES | | | | |
| ALL MEDICAL & SURGICAL EXPENSES | | | | |
| ALL BUILDING & OCCUPANCY EXPENSES | | | | |
| ALL FURNITURE & EQUIPMENT EXPENSES | | | | |
| OFFICE SUPPLIES & SERVICES | | | | |
| TELEPHONE EXPENSES | | | | |
| ALL INSURANCE PREMIUMS | | | | |
| ALL OUTSIDE PROFESSIONAL FEES | | | | |
| PROFESSIONAL LISTINGS, GROUP PROMOTIONS & MARKETING EXPENSES | | | | |
| GROUP INTEREST EXPENSES | | | | |
| OTHER NONPHYSICIAN EXPENSES | | | | |
| TOTAL NONPHYSICIAN EXPENSES | | | | |
| ALL PHYSICIAN CONSULTANT EXPENSES | | | | |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | | | | |
| ALL PHYSICIAN BENEFIT EXPENSES | | | | |
| NET INCOME AVAILABLE FOR DISTRIBUTION | | | | |
| RETAINED EARNINGS | | | | |
| TOTAL ACCOUNTS RECEIVABLE | | | | |

*Number of FTE physicians is found in Part V3. of the MGMA 1987 Cost Survey Questionnaire.

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# UNITED STATES MULTISPECIALTY GROUPS

| | NUMBER OF PHYSICIAN FTE'S IN GROUP | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 3 to 6 | | 7 to 15 | | 16 to 25 | | 26 to 35 | | 36 to 50 | | Over 50 | | All Sizes | |
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| GROSS FEE-FOR-SERVICE CHARGES | 318640 | | 305454 | | 321388 | | 316830 | | 336215 | | 290557 | | 311295 | |
| ADJUSTMENTS | 27546 | | 33232 | | 21295 | | 27524 | | 30850 | | 29406 | | 28550 | |
| ADJUSTED FEE-FOR-SERVICE CHARGES | 301300 | | 276996 | | 301961 | | 292747 | | 309620 | | 264523 | | 286937 | |
| BAD DEBTS AND WRITE-OFFS | 20635 | | 15963 | | 14967 | | 13269 | | 13896 | | 18965 | | 16315 | |
| PREPAID PATIENT CHARGES | **** | | 27225 | | 83852 | | 60555 | | 91316 | | 113113 | | 80947 | |
| TOTAL PATIENT CHARGES | 296165 | | 268934 | | 313940 | | 311437 | | 347794 | | 308653 | | 302789 | |
| FEE-FOR-SERVICE CASH COLLECTIONS | 273838 | | 255023 | | 276641 | | 271113 | | 296693 | | 233024 | | 262712 | |
| CAPITATION REVENUE | **** | | 31159 | | 132029 | | 89298 | | 75614 | | 131779 | | 97137 | |
| ALL OTHER PREPAID REVENUE | **** | | 12393 | | 24027 | | **** | | 11881 | | 15940 | | 16198 | |
| ALL PREPAID PURCHASED SERVICES | | | 31321 | | 52082 | | 34186 | | 17330 | | 69331 | | 45549 | |
| TOTAL NET PREPAID REVENUE | **** | | 28689 | | 107837 | | 71015 | | 86171 | | 94146 | | 80157 | |
| OTHER REVENUE | 9950 | | 12633 | | 4425 | | 8566 | | 4826 | | 8926 | | 8088 | |
| TOTAL CASH COLLECTIONS | 286666 | 100.0 | 272823 | 100.0 | 297889 | 100.0 | 299509 | 100.0 | 341010 | 100.0 | 292856 | 100.0 | 293842 | 100.0 |

| | 3 to 6 | | 7 to 15 | | 16 to 25 | | 26 to 35 | | 36 to 50 | | Over 50 | | All Sizes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN SALARIES | 55502 | 20.1 | 57194 | 21.1 | 61071 | 20.7 | 60309 | 20.0 | 72032 | 21.2 | 62346 | 20.2 | 60879 | 20.6 |
| Group practice executive staff* | 9106 | 3.4 | 6281 | 2.3 | 4852 | 1.7 | 5065 | 1.7 | 4635 | 1.3 | 4404 | 1.4 | 5248 | 1.8 |
| Business office personnel* | 8096 | 2.8 | 10635 | 3.8 | 9253 | 3.1 | 6641 | 2.2 | 6874 | 2.0 | 6481 | 2.1 | 8320 | 2.8 |
| Data processing personnel* | 3482 | 1.2 | 2724 | 1.0 | 2199 | 0.7 | 2936 | 1.0 | 1975 | 0.6 | 1864 | 0.6 | 2366 | 0.8 |
| Other administrative personnel* | **** | **** | 2565 | 0.9 | 3852 | 1.3 | 3232 | 1.1 | 3790 | 1.0 | 2556 | 0.9 | 3135 | 1.0 |
| Registered Nurses* | 14218 | 5.5 | 10472 | 4.0 | 10802 | 3.5 | 8081 | 2.7 | 11939 | 3.5 | 9187 | 2.7 | 10218 | 3.4 |
| Licensed practical nurses & aides* | **** | **** | 8853 | 3.2 | 9825 | 3.3 | 11426 | 3.8 | 10542 | 3.0 | 10156 | 3.1 | 10028 | 3.3 |
| Medical receptionists* | 6098 | 1.9 | 6190 | 2.4 | 7066 | 2.4 | 6313 | 2.0 | 5807 | 1.7 | 7642 | 2.3 | 6672 | 2.2 |
| Medical secretaries/transcribers* | 5141 | 1.7 | 2673 | 1.0 | 3753 | 1.3 | 3890 | 1.2 | 4443 | 1.4 | 4215 | 1.3 | 3759 | 1.2 |
| Medical records personnel* | **** | **** | 3454 | 1.3 | 3836 | 1.3 | 3870 | 1.3 | 4048 | 1.2 | 3636 | 1.1 | 3728 | 1.2 |
| Physician extenders* | **** | **** | 5006 | 2.0 | 4283 | 1.4 | 3574 | 1.3 | 3632 | 1.0 | 3577 | 1.1 | 4004 | 1.3 |
| Laboratory personnel* | 8481 | 2.8 | 6085 | 2.3 | 5696 | 1.9 | 5818 | 1.9 | 6349 | 1.9 | 6429 | 1.9 | 6138 | 2.0 |
| Radiology personnel* | **** | **** | 3486 | 1.3 | 3326 | 1.1 | 3419 | 1.1 | 4624 | 1.3 | 4311 | 1.3 | 3733 | 1.2 |
| Physical therapy personnel* | | | 4663 | 1.1 | 2640 | 0.9 | **** | **** | 2398 | 0.6 | 1803 | 0.5 | 2650 | 0.7 |
| Optical personnel* | | | **** | **** | 1564 | 0.5 | 1624 | 0.5 | 759 | 0.2 | 976 | 0.3 | 1225 | 0.4 |
| Housekeeping, mainten & security persn* | **** | **** | 2190 | 0.7 | 1916 | 0.7 | 1839 | 0.6 | 2412 | 0.7 | 2128 | 0.6 | 2113 | 0.7 |
| Certified RN Anesthetists* | | | **** | **** | **** | **** | **** | **** | **** | **** | 3283 | 1.0 | 5594 | 1.7 |
| Other support personnel* | **** | **** | 4503 | 1.3 | 3321 | 1.2 | 2762 | 0.9 | 3633 | 1.0 | 6338 | 2.1 | 4344 | 1.4 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNITED STATES MULTISPECIALTY GROUPS

| | NUMBER OF PHYSICIAN FTE'S IN GROUP | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 3 to 6 | | 7 to 15 | | 16 to 25 | | 26 to 35 | | 36 to 50 | | Over 50 | | All Sizes | |
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 11890 | 4.2 | 12887 | 4.8 | 14147 | 4.7 | 14074 | 4.7 | 15633 | 4.7 | 13809 | 4.5 | 13691 | 4.6 |
| Taxes — FICA, payroll, etc.* | 5759 | 1.9 | 4971 | 1.9 | 5596 | 1.9 | 5243 | 1.7 | 5986 | 1.8 | 6046 | 1.8 | 5524 | 1.8 |
| Insurance — health, disability, life, etc.* | 4631 | 1.7 | 3817 | 1.4 | 3774 | 1.3 | 3959 | 1.3 | 4321 | 1.3 | 4119 | 1.3 | 3982 | 1.3 |
| Retirement and/or profit sharing* | 3521 | 1.3 | 4143 | 1.6 | 4584 | 1.5 | 4436 | 1.5 | 4562 | 1.4 | 4999 | 1.6 | 4503 | 1.5 |
| Other employee benefits* | 1239 | 0.4 | 885 | 0.3 | 891 | 0.3 | 1027 | 0.3 | 1052 | 0.3 | 1036 | 0.3 | 970 | 0.3 |
| ALL DATA PROCESSING EXPENSES | 3863 | 1.5 | 3656 | 1.4 | 4475 | 1.6 | 4051 | 1.4 | 3815 | 1.1 | 4147 | 1.5 | 4027 | 1.4 |
| Service bureau fees* | ***** | ***** | 2593 | 1.0 | 3269 | 1.2 | 2775 | 0.9 | 2806 | 0.9 | 1984 | 0.7 | 2678 | 0.9 |
| Equipment rental/depreciation* | ***** | ***** | 2114 | 0.9 | 2152 | 0.7 | 2091 | 0.7 | 2063 | 0.6 | 1955 | 0.6 | 2115 | 0.7 |
| Equipment maintenance expenses* | ***** | ***** | 976 | 0.4 | 771 | 0.3 | 700 | 0.2 | 559 | 0.1 | 652 | 0.2 | 798 | 0.3 |
| Data processing supplies* | ***** | ***** | 731 | 0.3 | 383 | 0.1 | 774 | 0.3 | 553 | 0.2 | 401 | 0.1 | 562 | 0.2 |
| Other data processing expenses* | ***** | ***** | 571 | 0.2 | 722 | 0.2 | 519 | 0.2 | 340 | 0.1 | 315 | 0.1 | 498 | 0.2 |
| ALL LABORATORY EXPENSES | 10731 | 4.2 | 9380 | 3.5 | 8645 | 2.8 | 8816 | 2.9 | 9647 | 2.8 | 7328 | 2.3 | 8885 | 3.0 |
| Fees paid to independent laboratory* | ***** | ***** | 3660 | 1.4 | 4544 | 1.5 | 3911 | 1.3 | 5259 | 1.5 | 3223 | 1.0 | 4000 | 1.3 |
| Equipment rental/depreciation* | 1041 | 0.3 | 1301 | 0.4 | 1021 | 0.3 | 919 | 0.3 | 1131 | 0.3 | 914 | 0.3 | 1066 | 0.3 |
| Equipment maintenance expenses* | 474 | 0.2 | 371 | 0.1 | 478 | 0.2 | 293 | 0.1 | 296 | 0.1 | 348 | 0.1 | 374 | 0.1 |
| Laboratory supplies* | 3334 | 1.3 | 4151 | 1.6 | 3990 | 1.3 | 4217 | 1.4 | 3808 | 1.2 | 3606 | 1.1 | 3941 | 1.3 |
| Other laboratory expenses* | ***** | ***** | 1698 | 0.6 | 639 | 0.2 | 251 | 0.1 | 330 | 0.1 | 438 | 0.1 | 929 | 0.3 |
| ALL RADIOLOGY EXPENSES | 4455 | 1.8 | 5894 | 2.0 | 6558 | 2.0 | 6032 | 1.9 | 5913 | 1.6 | 6281 | 1.9 | 6055 | 1.9 |
| Fees paid for outside radiology service* | | | 4235 | 1.5 | 5121 | 1.5 | 3996 | 1.2 | 1954 | 0.5 | 2648 | 0.8 | 3737 | 1.2 |
| Equipment rental/depreciation* | ***** | ***** | 1320 | 0.4 | 1312 | 0.5 | 1346 | 0.4 | 2264 | 0.6 | 2257 | 0.7 | 1673 | 0.5 |
| Equipment maintenance expenses* | ***** | ***** | 533 | 0.2 | 341 | 0.1 | 499 | 0.2 | 887 | 0.2 | 781 | 0.2 | 584 | 0.2 |
| Radiology supplies* | ***** | ***** | 2105 | 0.8 | 2423 | 0.8 | 2736 | 0.9 | 2940 | 0.8 | 2518 | 0.7 | 2472 | 0.8 |
| Other radiology expenses* | ***** | ***** | 1711 | 0.6 | 2198 | 0.6 | 192 | 0.1 | 440 | 0.1 | 467 | 0.1 | 1048 | 0.3 |
| ALL PHYSICAL THERAPY EXPENSES | | | 2013 | 0.6 | 3186 | 0.8 | 990 | 0.4 | 1447 | 0.4 | 433 | 0.1 | 1461 | 0.4 |
| Equipment rental/depreciation* | | | 1026 | 0.2 | 471 | 0.1 | ***** | ***** | 210 | 0.1 | 168 | 0.0 | 378 | 0.1 |
| Equipment maintenance expenses* | | | 108 | 0.0 | 82 | 0.0 | ***** | ***** | 12 | 0.0 | 15 | 0.0 | 50 | 0.0 |
| Physical therapy supplies* | | | 754 | 0.2 | 206 | 0.1 | ***** | ***** | 312 | 0.1 | 224 | 0.1 | 328 | 0.1 |
| Other physical therapy expenses* | | | 1364 | 0.5 | ***** | ***** | ***** | ***** | 1825 | 0.5 | 184 | 0.1 | 1409 | 0.4 |
| ALL OPTICAL EXPENSES | | | 6838 | 1.9 | 2731 | 0.8 | 3332 | 1.1 | 2069 | 0.6 | 2144 | 0.7 | 2834 | 0.9 |
| Equipment rental/depreciation* | | | ***** | ***** | 597 | 0.2 | 283 | 0.1 | ***** | ***** | 169 | 0.1 | 329 | 0.1 |
| Equipment maintenance expenses* | | | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 30 | 0.0 | 94 | 0.0 |
| Optical supplies* | | | 2078 | 0.8 | 2427 | 0.7 | 2975 | 1.0 | 1722 | 0.5 | 1837 | 0.6 | 2180 | 0.7 |
| Other optical expenses* | | | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 170 | 0.0 | 394 | 0.1 |

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

——— NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# UNITED STATES MULTISPECIALTY GROUPS

| | NUMBER OF PHYSICIAN FTE'S IN GROUP | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 3 to 6 | | 7 to 15 | | 16 to 25 | | 26 to 35 | | 36 to 50 | | Over 50 | | All Sizes | |
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| **ALL MEDICAL & SURGICAL EXPENSES** | 8653 | 3.2 | 7073 | 2.6 | 9043 | 3.1 | 9971 | 3.3 | 12234 | 3.6 | 10512 | 3.2 | 9226 | 3.1 |
| Drugs & medication expenses* | 3476 | 1.2 | 3222 | 1.3 | 4320 | 1.5 | 4762 | 1.6 | 5295 | 1.6 | 4332 | 1.3 | 4197 | 1.4 |
| Medical supplies & instruments* | 6175 | 2.4 | 4379 | 1.7 | 5003 | 1.7 | 5586 | 1.8 | 6788 | 2.0 | 6638 | 2.0 | 5526 | 1.8 |
| Laundry & linen expenses* | 602 | 0.2 | 439 | 0.2 | 359 | 0.1 | 448 | 0.1 | 575 | 0.2 | 581 | 0.2 | 471 | 0.2 |
| **ALL BUILDING & OCCUPANCY EXPENSES** | 22670 | 7.8 | 20020 | 7.3 | 18672 | 6.4 | 17944 | 5.9 | 22021 | 6.5 | 18027 | 5.7 | 19466 | 6.6 |
| Rental/depreciation* | 22773 | 7.8 | 16712 | 6.2 | 15133 | 5.1 | 15510 | 5.1 | 18056 | 5.5 | 17211 | 5.3 | 16647 | 5.6 |
| Utilities* | 2087 | 0.9 | 2680 | 1.0 | 2294 | 0.8 | 2514 | 0.8 | 2783 | 0.8 | 2288 | 0.7 | 2473 | 0.8 |
| Housekeeping/maintenance supplies* | 1446 | 0.5 | 819 | 0.3 | 1015 | 0.3 | 788 | 0.3 | 1080 | 0.3 | 978 | 0.3 | 948 | 0.3 |
| Contracted janitorial services* | **** | **** | 1488 | 0.6 | 1545 | 0.6 | 1434 | 0.5 | 1215 | 0.3 | 1198 | 0.4 | 1386 | 0.5 |
| **ALL FURNITURE & EQUIPMENT EXPENSES** | 7659 | 2.5 | 5039 | 1.8 | 5495 | 1.8 | 5569 | 1.8 | 8054 | 2.2 | 5954 | 2.0 | 5941 | 2.0 |
| Rental/depreciation* | 5036 | 1.9 | 4594 | 1.7 | 4898 | 1.6 | 5060 | 1.6 | 4807 | 1.5 | 5153 | 1.6 | 4892 | 1.6 |
| Other furniture and equipment expenses* | **** | **** | 1422 | 0.5 | 1321 | 0.4 | 1028 | 0.3 | 1602 | 0.5 | 1332 | 0.4 | 1388 | 0.5 |
| **OFFICE SUPPLIES & SERVICES** | 4626 | 1.7 | 3929 | 1.6 | 3868 | 1.3 | 4641 | 1.5 | 4336 | 1.3 | 4943 | 1.7 | 4317 | 1.5 |
| **TELEPHONE EXPENSES** | 3696 | 1.3 | 3044 | 1.1 | 3446 | 1.2 | 3155 | 1.0 | 3582 | 1.1 | 3056 | 1.0 | 3257 | 1.1 |
| **ALL INSURANCE PREMIUMS** | 8053 | 3.0 | 9025 | 3.4 | 9359 | 3.2 | 10293 | 3.5 | 10019 | 3.0 | 8919 | 3.2 | 9260 | 3.2 |
| Professional liability* | 8543 | 3.2 | 9548 | 3.5 | 9034 | 3.1 | 9590 | 3.2 | 8492 | 2.5 | 8608 | 2.7 | 9087 | 3.1 |
| Other insurance* | 2112 | 0.6 | 1063 | 0.4 | 678 | 0.2 | 824 | 0.3 | 1128 | 0.3 | 570 | 0.2 | 888 | 0.3 |
| **ALL OUTSIDE PROFESSIONAL SERVICES** | 4203 | 1.5 | 3619 | 1.3 | 2764 | 0.9 | 2970 | 1.0 | 3779 | 1.1 | 3809 | 1.3 | 3442 | 1.2 |
| Medical (nonphysician) professionals* | **** | **** | 2699 | 0.9 | 1715 | 0.5 | 1584 | 0.5 | 2347 | 0.6 | 1827 | 0.5 | 2007 | 0.6 |
| Legal & accounting* | 2487 | 0.8 | 1703 | 0.6 | 1270 | 0.4 | 1254 | 0.4 | 1397 | 0.4 | 1305 | 0.4 | 1442 | 0.5 |
| Management consultants* | **** | **** | 1257 | 0.4 | 1366 | 0.4 | 564 | 0.2 | 664 | 0.2 | 975 | 0.3 | 1029 | 0.3 |
| Other nonphysician consultants* | **** | **** | 1950 | 0.8 | 1265 | 0.5 | 1152 | 0.4 | 1490 | 0.5 | 1267 | 0.4 | 1401 | 0.5 |
| **PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES** | 2409 | 0.7 | 1124 | 0.4 | 1373 | 0.5 | 1496 | 0.5 | 2245 | 0.7 | 2018 | 0.6 | 1624 | 0.5 |
| **GROUP INTEREST EXPENSES** | 2336 | 0.8 | 1754 | 0.6 | 1939 | 0.7 | 1857 | 0.6 | 2551 | 0.9 | 2828 | 0.9 | 2141 | 0.7 |
| **OTHER NONPHYSICIAN EXPENSES** | 15307 | 5.3 | 7003 | 2.4 | 6220 | 2.2 | 5299 | 2.1 | 7505 | 2.1 | 8128 | 3.3 | 7556 | 2.7 |
| **TOTAL NONPHYSICIAN EXPENSES** | 154562 | 54.5 | 146020 | 53.7 | 153608 | 51.9 | 153194 | 51.1 | 181390 | 53.3 | 155632 | 51.2 | 154884 | 52.5 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# UNITED STATES MULTISPECIALTY GROUPS

| | NUMBER OF PHYSICIAN FTE'S IN GROUP | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 3 to 6 | | 7 to 15 | | 16 to 25 | | 26 to 35 | | 36 to 50 | | Over 50 | | All Sizes | |
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL PHYSICIAN CONSULTANT EXPENSES | 12789 | 4.1 | 7656 | 2.9 | 9397 | 3.2 | 6475 | 2.2 | 8555 | 2.5 | 8180 | 2.5 | 8347 | 2.8 |
| Fees to consulting pathologists* | **** | **** | 3183 | 1.2 | 869 | 0.3 | 209 | 0.1 | 1445 | 0.4 | 1557 | 0.4 | 1827 | 0.6 |
| Fees to consulting radiologists* | **** | **** | 4642 | 1.9 | 5163 | 1.8 | 4422 | 1.4 | 5889 | 1.8 | 6051 | 1.9 | 5100 | 1.8 |
| Fees to other consulting physicians* | **** | **** | 7215 | 2.6 | 8414 | 2.7 | 4715 | 1.5 | 6283 | 1.7 | 6770 | 2.0 | 6789 | 2.1 |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 128135 | 44.2 | 122497 | 44.7 | 138063 | 45.9 | 141373 | 47.2 | 152721 | 44.7 | 131856 | 47.2 | 133707 | 45.7 |
| ALL PHYSICIAN BENEFIT EXPENSES | 18637 | 6.1 | 18195 | 6.7 | 17457 | 6.1 | 20394 | 7.0 | 17334 | 5.4 | 19365 | 6.6 | 18512 | 6.4 |
| Payroll taxes* | 3736 | 1.5 | 3356 | 1.3 | 3251 | 1.2 | 3195 | 1.1 | 3169 | 1.0 | 2970 | 1.0 | 3211 | 1.2 |
| Insurance — health, disab, life, etc.* | 3289 | 1.3 | 3716 | 1.4 | 3314 | 1.2 | 3307 | 1.1 | 3419 | 1.1 | 3100 | 1.0 | 3375 | 1.2 |
| Retirement and/or profit sharing* | 11496 | 3.6 | 11522 | 4.0 | 8663 | 3.0 | 11324 | 3.7 | 12607 | 3.9 | 11469 | 3.9 | 10927 | 3.7 |
| Dues, memberships, & license fees* | 1541 | 0.5 | 1148 | 0.4 | 1079 | 0.4 | 1246 | 0.4 | 862 | 0.3 | 1071 | 0.3 | 1110 | 0.4 |
| Meetings & travel* | 1957 | 0.7 | 1723 | 0.7 | 1335 | 0.5 | 1633 | 0.6 | 1526 | 0.5 | 1633 | 0.6 | 1588 | 0.6 |
| Other physician benefits* | **** | **** | 2184 | 0.8 | 2286 | 0.8 | 1445 | 0.5 | 2176 | 0.6 | 1547 | 0.5 | 1947 | 0.7 |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 115282 | 40.0 | 106803 | 39.0 | 122916 | 40.6 | 122053 | 40.6 | 135387 | 39.3 | 114003 | 41.1 | 117345 | 40.1 |
| TOTAL ACCOUNTS RECEIVABLE | 83699 | 100.0 | 81830 | 100.0 | 85720 | 100.0 | 91111 | 100.0 | 99442 | 100.0 | 85045 | 100.0 | 86361 | 100.0 |
| Current to 30 days | | 27.9 | | 33.9 | | 30.2 | | 25.5 | | 24.8 | | 27.8 | | 29.5 |
| 31 to 60 days | | 16.3 | | 16.9 | | 17.9 | | 18.9 | | 19.0 | | 19.3 | | 18.1 |
| 61 to 90 days | | 10.8 | | 10.4 | | 11.1 | | 11.3 | | 11.5 | | 12.0 | | 11.1 |
| 91 to 120 days | | 9.7 | | 8.1 | | 7.9 | | 9.1 | | 9.2 | | 8.0 | | 8.3 |
| Over 120 days | | 35.0 | | 30.8 | | 32.7 | | 35.3 | | 35.4 | | 33.1 | | 33.0 |
| RETAINED EARNINGS | 27307 | 9.6 | 5709 | 2.1 | 8921 | 2.4 | 9028 | 3.3 | 5819 | 2.2 | 5226 | 1.6 | 8133 | 2.7 |
| ACCOUNTS RECEIVABLE RATIO | | 3.2 | | 3.5 | | 3.7 | | 3.9 | | 4.0 | | 4.1 | | 3.7 |
| GROSS COLLECTION PERCENTAGE | | 85.6 | | 84.7 | | 86.7 | | 86.0 | | 86.8 | | 81.7 | | 84.9 |
| ADJUSTED COLLECTION PERCENTAGE | | 90.2 | | 92.3 | | 92.2 | | 93.2 | | 94.1 | | 89.9 | | 91.9 |
| FTE EMPLOYEES PER PHYSICIAN | | 4.1 | | 3.7 | | 4.0 | | 3.8 | | 4.4 | | 3.7 | | 3.9 |
| NUMBER OF RESPONDENTS | | 29 | | 80 | | 68 | | 38 | | 31 | | 64 | | 310 |

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

——— NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## MGMA SECTIONS MULTISPECIALTY GROUPS

| | ALL | | EASTERN | | MIDWEST | | SOUTHERN | | WESTERN | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| GROSS FEE-FOR-SERVICE CHARGES | 311295 | | 339407 | | 293631 | | 335632 | | 302984 | |
| ADJUSTMENTS | 28550 | | 38020 | | 19620 | | 34095 | | 32443 | |
| ADJUSTED FEE FOR-SERVICE CHARGES | 286937 | | 307803 | | 277539 | | 305004 | | 274822 | |
| BAD DEBTS AND WRITE-OFFS | 16315 | | 22925 | | 15874 | | 14593 | | 14897 | |
| PREPAID PATIENT CHARGES | 80947 | | 55667 | | 78956 | | 54334 | | 103006 | |
| TOTAL PATIENT CHARGES | 302789 | | 300992 | | 294651 | | 308817 | | 311212 | |
| FEE-FOR-SERVICE CASH COLLECTIONS | 262712 | | 268855 | | 254308 | | 283226 | | 255869 | |
| CAPITATION REVENUE | 97137 | | 84601 | | 87326 | | 92270 | | 118884 | |
| ALL OTHER PREPAID REVENUE | 16198 | | 20054 | | 17332 | | 5579 | | 17946 | |
| ALL PREPAID PURCHASED SERVICES | 45549 | | 44873 | | 56334 | | 47760 | | 34036 | |
| TOTAL NET PREPAID REVENUE | 80157 | | 96330 | | 64655 | | 67989 | | 103898 | |
| OTHER REVENUE | 8088 | | 7888 | | 8395 | | 5482 | | 9644 | |
| TOTAL CASH COLLECTIONS | 293842 | 100.0 | 289385 | 100.0 | 288424 | 100.0 | 297769 | 100.0 | 301230 | 100.0 |

| | ALL | | EASTERN | | MIDWEST | | SOUTHERN | | WESTERN | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN SALARIES | 60879 | 20.6 | 53066 | 18.7 | 58770 | 20.1 | 61133 | 20.7 | 68320 | 22.4 |
| Group practice executive staff* | 5248 | 1.8 | 5347 | 1.8 | 5029 | 1.8 | 5331 | 1.9 | 5462 | 1.8 |
| Business office personnel* | 8320 | 2.8 | 7572 | 2.6 | 7694 | 2.7 | 7781 | 2.6 | 9938 | 3.2 |
| Data processing personnel* | 2366 | 0.8 | 1968 | 0.7 | 2214 | 0.8 | 2482 | 0.8 | 2641 | 0.8 |
| Other administrative personnel* | 3135 | 1.0 | 3166 | 1.0 | 2716 | 0.9 | 3248 | 1.1 | 3611 | 1.1 |
| Registered Nurses* | 10218 | 3.4 | 11210 | 3.7 | 10743 | 3.5 | 7772 | 2.6 | 10834 | 3.7 |
| Licensed practical nurses & aides* | 10028 | 3.3 | 8803 | 3.0 | 9070 | 3.1 | 11743 | 3.9 | 10361 | 3.3 |
| Medical receptionists* | 6672 | 2.2 | 6119 | 2.1 | 6779 | 2.3 | 5890 | 2.0 | 7371 | 2.4 |
| Medical secretaries/transcribers* | 3759 | 1.2 | 5010 | 1.6 | 3193 | 1.1 | 3898 | 1.3 | 3860 | 1.3 |
| Medical records personnel* | 3728 | 1.2 | 2939 | 1.1 | 3632 | 1.2 | 3109 | 1.0 | 4659 | 1.5 |
| Physician extenders* | 4004 | 1.3 | 3019 | 1.2 | 4053 | 1.4 | 3822 | 1.5 | 4378 | 1.3 |
| Laboratory personnel* | 6138 | 2.0 | 5281 | 1.7 | 5947 | 2.0 | 5595 | 1.8 | 7161 | 2.3 |
| Radiology personnel* | 3733 | 1.2 | 3334 | 1.1 | 3368 | 1.1 | 3644 | 1.2 | 4413 | 1.4 |
| Physical therapy personnel* | 2650 | 0.7 | 2739 | 0.7 | 2180 | 0.6 | 1797 | 0.5 | 3556 | 0.9 |
| Optical personnel* | 1225 | 0.4 | 618 | 0.2 | 1181 | 0.4 | 1469 | 0.4 | 1471 | 0.4 |
| Housekeeping, maintan & security persn* | 2113 | 0.7 | 1775 | 0.6 | 2174 | 0.7 | 1991 | 0.7 | 2251 | 0.7 |
| Certified RN Anesthetists* | 5594 | 1.7 | **** | **** | 5640 | 1.6 | 6621 | 2.2 | **** | **** |
| Other support personnel* | 4344 | 1.4 | 4446 | 1.3 | 3448 | 1.2 | 5486 | 1.7 | 4574 | 1.4 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## MGMA SECTIONS MULTISPECIALTY GROUPS

| | ALL | | EASTERN | | MIDWEST | | SOUTHERN | | WESTERN | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 13691 | 4.6 | 12451 | 4.4 | 13667 | 4.6 | 13827 | 4.7 | 14352 | 4.8 |
| Taxes — FICA, payroll, etc.* | 5524 | 1.8 | 5070 | 1.7 | 5453 | 1.8 | 4869 | 1.6 | 6359 | 2.1 |
| Insurance — health, disability, life, etc.* | 3982 | 1.3 | 3768 | 1.2 | 4093 | 1.4 | 4060 | 1.4 | 3871 | 1.3 |
| Retirement and/or profit sharing* | 4503 | 1.5 | 4306 | 1.5 | 4675 | 1.6 | 4091 | 1.3 | 4716 | 1.6 |
| Other employee benefits* | 970 | 0.3 | 1270 | 0.4 | 953 | 0.3 | 779 | 0.3 | 1051 | 0.3 |
| ALL DATA PROCESSING EXPENSES | 4027 | 1.4 | 3774 | 1.5 | 4428 | 1.6 | 3239 | 1.2 | 4213 | 1.4 |
| Service bureau fees* | 2678 | 0.9 | 2592 | 1.1 | 2879 | 1.0 | 1987 | 0.7 | 2895 | 0.9 |
| Equipment rental/depreciation* | 2115 | 0.7 | 1817 | 0.6 | 2429 | 0.8 | 1844 | 0.7 | 2012 | 0.7 |
| Equipment maintenance expenses* | 798 | 0.3 | 869 | 0.4 | 861 | 0.3 | 730 | 0.3 | 751 | 0.3 |
| Data processing supplies* | 562 | 0.2 | 469 | 0.2 | 524 | 0.2 | 524 | 0.2 | 676 | 0.2 |
| Other data processing expenses* | 498 | 0.2 | 514 | 0.1 | 485 | 0.2 | 555 | 0.2 | 465 | 0.1 |
| ALL LABORATORY EXPENSES | 8885 | 3.0 | 8427 | 3.1 | 9240 | 3.2 | 9233 | 3.1 | 8337 | 2.7 |
| Fees paid to independent laboratory* | 4000 | 1.3 | 4808 | 1.7 | 4050 | 1.4 | 3330 | 1.1 | 4168 | 1.3 |
| Equipment rental/depreciation* | 1066 | 0.3 | 1380 | 0.4 | 888 | 0.3 | 1229 | 0.4 | 1068 | 0.3 |
| Equipment maintenance expenses* | 374 | 0.1 | 368 | 0.1 | 353 | 0.1 | 332 | 0.1 | 438 | 0.1 |
| Laboratory supplies* | 3941 | 1.3 | 3603 | 1.2 | 3997 | 1.4 | 4325 | 1.4 | 3695 | 1.2 |
| Other laboratory expenses* | 929 | 0.3 | 1316 | 0.3 | 1238 | 0.4 | 593 | 0.2 | 572 | 0.2 |
| ALL RADIOLOGY EXPENSES | 6055 | 1.9 | 5987 | 1.9 | 5562 | 1.8 | 6506 | 2.1 | 6411 | 2.0 |
| Fees paid for outside radiology service* | 3737 | 1.2 | 4809 | 1.5 | 3023 | 1.0 | 4339 | 1.3 | 3846 | 1.2 |
| Equipment rental/depreciation* | 1673 | 0.5 | 2057 | 0.6 | 1498 | 0.4 | 1818 | 0.6 | 1624 | 0.5 |
| Equipment maintenance expenses* | 584 | 0.2 | 1150 | 0.3 | 463 | 0.1 | 427 | 0.1 | 680 | 0.2 |
| Radiology supplies* | 2472 | 0.8 | 2120 | 0.7 | 2327 | 0.8 | 2777 | 0.9 | 2540 | 0.8 |
| Other radiology expenses* | 1048 | 0.3 | 457 | 0.1 | 1570 | 0.5 | 1360 | 0.3 | 409 | 0.1 |
| ALL PHYSICAL THERAPY EXPENSES | 1461 | 0.4 | 431 | 0.1 | 1541 | 0.4 | 1690 | 0.5 | 1612 | 0.5 |
| Equipment rental/depreciation* | 378 | 0.1 | **** | **** | 384 | 0.1 | 164 | 0.0 | 514 | 0.1 |
| Equipment maintenance expenses* | 50 | 0.0 | **** | **** | 16 | 0.0 | 49 | 0.0 | 57 | 0.0 |
| Physical therapy supplies* | 328 | 0.1 | **** | **** | 388 | 0.1 | 246 | 0.1 | 372 | 0.1 |
| Other physical therapy expenses* | 1409 | 0.4 | **** | **** | 1838 | 0.5 | 964 | 0.2 | 1637 | 0.5 |
| ALL OPTICAL EXPENSES | 2834 | 0.9 | 5313 | 1.4 | 2524 | 0.8 | 2589 | 0.9 | 2593 | 0.8 |
| Equipment rental/depreciation* | 329 | 0.1 | **** | **** | 318 | 0.1 | **** | **** | 303 | 0.1 |
| Equipment maintenance expenses* | 94 | 0.0 | **** | **** | 77 | 0.0 | **** | **** | 49 | 0.0 |
| Optical supplies* | 2180 | 0.7 | 1163 | 0.5 | 2460 | 0.8 | 1818 | 0.6 | 2140 | 0.6 |
| Other optical expenses* | 394 | 0.1 | **** | **** | 89 | 0.0 | **** | **** | 529 | 0.1 |

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# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## MGMA SECTIONS MULTISPECIALTY GROUPS

| | ALL | | EASTERN | | MIDWEST | | SOUTHERN | | WESTERN | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL MEDICAL & SURGICAL EXPENSES | 9226 | 3.1 | 7876 | 2.7 | 9883 | 3.3 | 9265 | 3.1 | 8985 | 3.0 |
| Drugs & medication expenses* | 4197 | 1.4 | 4358 | 1.6 | 4269 | 1.4 | 4199 | 1.4 | 4036 | 1.4 |
| Medical supplies & instruments* | 5526 | 1.8 | 5298 | 1.7 | 5581 | 1.8 | 5469 | 1.8 | 5591 | 1.9 |
| Laundry & linen expenses* | 471 | 0.2 | 489 | 0.2 | 391 | 0.1 | 609 | 0.2 | 450 | 0.2 |
| ALL BUILDING & OCCUPANCY EXPENSES | 19466 | 6.6 | 16034 | 5.4 | 19204 | 6.6 | 19890 | 6.6 | 21415 | 7.2 |
| Rental/depreciation* | 16647 | 5.6 | 11938 | 4.3 | 16746 | 5.6 | 16695 | 5.4 | 18363 | 6.1 |
| Utilities* | 2473 | 0.8 | 2335 | 0.9 | 2538 | 0.8 | 2687 | 0.9 | 2282 | 0.8 |
| Housekeeping/maintenance supplies* | 948 | 0.3 | 971 | 0.3 | 859 | 0.3 | 988 | 0.3 | 1031 | 0.3 |
| Contracted janitorial services* | 1386 | 0.5 | 1529 | 0.6 | 1335 | 0.5 | 1424 | 0.5 | 1374 | 0.5 |
| ALL FURNITURE & EQUIPMENT EXPENSES | 5941 | 2.0 | 6673 | 2.0 | 5805 | 2.0 | 6031 | 2.0 | 5674 | 1.9 |
| Rental/depreciation* | 4892 | 1.6 | 3641 | 1.2 | 4935 | 1.6 | 5579 | 1.8 | 4854 | 1.6 |
| Other furniture and equipment expenses* | 1388 | 0.5 | 2514 | 0.8 | 1101 | 0.4 | 1192 | 0.4 | 1542 | 0.5 |
| OFFICE SUPPLIES & SERVICES | 4317 | 1.5 | 4167 | 1.5 | 3975 | 1.4 | 4553 | 1.5 | 4717 | 1.6 |
| TELEPHONE EXPENSES | 3257 | 1.1 | 3246 | 1.1 | 3022 | 1.1 | 3315 | 1.1 | 3557 | 1.2 |
| ALL INSURANCE PREMIUMS | 9260 | 3.2 | 10433 | 3.6 | 10025 | 3.6 | 7800 | 2.7 | 8662 | 3.0 |
| Professional liability* | 9087 | 3.1 | 11456 | 3.7 | 9453 | 3.3 | 7886 | 2.6 | 8542 | 2.9 |
| Other insurance* | 888 | 0.3 | 1457 | 0.4 | 736 | 0.3 | 842 | 0.3 | 860 | 0.3 |
| ALL OUTSIDE PROFESSIONAL SERVICES | 3442 | 1.2 | 3670 | 1.3 | 3492 | 1.2 | 2630 | 0.9 | 3885 | 1.2 |
| Medical (nonphysician) professionals* | 2007 | 0.6 | 2588 | 0.6 | 1424 | 0.5 | 1535 | 0.5 | 2947 | 0.8 |
| Legal & accounting* | 1442 | 0.5 | 1683 | 0.5 | 1449 | 0.5 | 1205 | 0.4 | 1521 | 0.5 |
| Management consultants* | 1029 | 0.3 | 1132 | 0.3 | 984 | 0.4 | 1052 | 0.4 | 1044 | 0.3 |
| Other nonphysician consultants* | 1401 | 0.5 | 2116 | 0.9 | 1489 | 0.5 | 1456 | 0.5 | 974 | 0.3 |
| PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES | 1624 | 0.5 | 1634 | 0.4 | 1515 | 0.5 | 1764 | 0.6 | 1671 | 0.5 |
| GROUP INTEREST EXPENSES | 2141 | 0.7 | 3164 | 1.1 | 1748 | 0.6 | 1840 | 0.6 | 2368 | 0.8 |
| OTHER NONPHYSICIAN EXPENSES | 7556 | 2.7 | 10390 | 3.9 | 7101 | 2.7 | 6246 | 2.2 | 7388 | 2.5 |
| TOTAL NONPHYSICIAN EXPENSES | 154884 | 52.5 | 142844 | 49.7 | 153037 | 52.8 | 150418 | 50.5 | 167965 | 55.2 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## MGMA SECTIONS MULTISPECIALTY GROUPS

| | ALL | | EASTERN | | MIDWEST | | SOUTHERN | | WESTERN | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL PHYSICIAN CONSULTANT EXPENSES | 8347 | 2.8 | 5071 | 1.8 | 8672 | 2.9 | 668[illegible] | 2.3 | 10033 | 3.2 |
| Fees to consulting pathologists* | 1827 | 0.6 | **** | **** | 1773 | 0.6 | 3214 | 1.2 | 1630 | 0.5 |
| Fees to consulting radiologists* | 5100 | 1.8 | 3996 | 1.5 | 4908 | 1.6 | 6352 | 2.0 | 4950 | 1.9 |
| Fees to other consulting physicians* | 6789 | 2.1 | 5320 | 1.8 | 6525 | 2.0 | 3522 | 1.3 | 9408 | 2.9 |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 133707 | 45.7 | 144337 | 49.5 | 129193 | 45.1 | 143799 | 48.3 | 126329 | 42.5 |
| ALL PHYSICIAN BENEFIT EXPENSES | 18512 | 6.4 | 18983 | 6.7 | 19184 | 6.8 | 19500 | 6.4 | 16543 | 5.5 |
| Payroll taxes* | 3211 | 1.2 | 3216 | 1.2 | 3406 | 1.2 | 2930 | 1.0 | 3145 | 1.1 |
| Insurance — health, disab, life, etc.* | 3375 | 1.2 | 4325 | 1.4 | 3497 | 1.3 | 3493 | 1.2 | 2707 | 1.0 |
| Retirement and/or profit sharing* | 10927 | 3.7 | 11972 | 4.2 | 11075 | 3.8 | 10771 | 3.4 | 10247 | 3.4 |
| Dues, memberships, & license fees* | 1110 | 0.4 | 1241 | 0.4 | 1057 | 0.4 | 1183 | 0.4 | 1072 | 0.4 |
| Meetings & travel* | 1588 | 0.6 | 1962 | 0.7 | 1577 | 0.6 | 1949 | 0.7 | 1182 | 0.4 |
| Other physician benefits* | 1947 | 0.7 | 1939 | 0.8 | 1721 | 0.6 | 3048 | 1.0 | 1436 | 0.5 |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 117345 | 40.1 | 127830 | 43.7 | 111783 | 38.9 | 127650 | 42.9 | 111420 | 37.6 |
| TOTAL ACCOUNTS RECEIVABLE | 86361 | 100.0 | 89979 | 100.0 | 81807 | 100.0 | 92080 | 100.0 | 86256 | 100.0 |
| Current to 30 days | | 29.5 | | 29.2 | | 30.4 | | 27.2 | | 30.1 |
| 31 to 60 days | | 18.1 | | 18.4 | | 17.7 | | 18.0 | | 18.4 |
| 61 to 90 days | | 11.1 | | 11.4 | | 11.4 | | 10.7 | | 10.9 |
| 91 to 120 days | | 8.3 | | 7.7 | | 8.5 | | 8.6 | | 8.3 |
| Over 120 days | | 33.0 | | 33.2 | | 32.0 | | 35.5 | | 32.3 |
| RETAINED EARNINGS | 8133 | 2.7 | 5187 | 1.5 | 9099 | 3.1 | 7999 | 2.3 | 8355 | 3.0 |
| ACCOUNTS RECEIVABLE RATIO | | 3.7 | | 3.7 | | 3.6 | | 3.8 | | 3.8 |
| GROSS COLLECTION PERCENTAGE | | 84.9 | | 81.8 | | 86.9 | | 84.0 | | 84.4 |
| ADJUSTED COLLECTION PERCENTAGE | | 91.9 | | 90.9 | | 91.5 | | 92.2 | | 92.7 |
| FTE EMPLOYEES PER PHYSICIAN | | 3.9 | | 3.6 | | 3.9 | | 3.9 | | 4.0 |
| NUMBER OF RESPONDENTS | | 310 | | 46 | | 119 | | 64 | | 81 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# PERCENTAGE PREPAID MULTISPECIALTY GROUPS

| | NO PREPAID | | 1 - 10% | | 11 - 20% | | 21 - 50% | | OVER 50% | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| GROSS FEE-FOR-SERVICE CHARGES | 331261 | | 305429 | | 285635 | | 252267 | | 184241 | | 311295 | |
| ADJUSTMENTS | 29208 | | 31429 | | 27254 | | 25765 | | 7840 | | 28550 | |
| ADJUSTED FEE-FOR-SERVICE CHARGES | 305996 | | 277627 | | 264870 | | 232376 | | 177381 | | 286937 | |
| BAD DEBTS AND WRITE-OFFS | 16785 | | 15273 | | 12371 | | 11854 | | 34513 | | 16315 | |
| PREPAID PATIENT CHARGES | **** | | 16731 | | 48923 | | 135232 | | 263047 | | 80947 | |
| TOTAL PATIENT CHARGES | 296525 | | 277920 | | 295227 | | 343626 | | 390281 | | 302789 | |
| FEE-FOR-SERVICE CASH COLLECTIONS | 281813 | | 256853 | | 241762 | | 216659 | | 106107 | | 262712 | |
| CAPITATION REVENUE | **** | | 14399 | | 42740 | | 125388 | | 317194 | | 97137 | |
| ALL OTHER PREPAID REVENUE | | | 3976 | | 16190 | | 19215 | | 26357 | | 16198 | |
| ALL PREPAID PURCHASED SERVICES | **** | | 6787 | | 15718 | | 42694 | | 119875 | | 45549 | |
| TOTAL NET PREPAID REVENUE | | | 12079 | | 40726 | | 104337 | | 248276 | | 80157 | |
| OTHER REVENUE | 5260 | | 15210 | | 10975 | | 5717 | | 10340 | | 8088 | |
| TOTAL CASH COLLECTIONS | 287419 | 100.0 | 283460 | 100.0 | 287493 | 100.0 | 326059 | 100.0 | 336170 | 100.0 | 293842 | 100.0 |

| | NO PREPAID | | 1 - 10% | | 11 - 20% | | 21 - 50% | | OVER 50% | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN SALARIES | 56234 | 19.4 | 59186 | 20.5 | 60035 | 21.6 | 76194 | 23.4 | 83126 | 25.4 | 60879 | 20.6 |
| Group practice executive staff* | 4903 | 1.7 | 5464 | 1.9 | 5628 | 2.1 | 5109 | 1.6 | 7244 | 2.4 | 5248 | 1.8 |
| Business office personnel* | 8658 | 3.0 | 7845 | 2.6 | 8097 | 3.0 | 7115 | 2.2 | 9122 | 2.7 | 8320 | 2.8 |
| Data processing personnel* | 2298 | 0.8 | 1896 | 0.6 | 3262 | 1.2 | 2440 | 0.7 | 3462 | 1.0 | 2366 | 0.8 |
| Other administrative personnel* | 2714 | 0.9 | 2672 | 0.9 | 2723 | 1.0 | 4246 | 1.1 | 6126 | 2.1 | 3135 | 1.0 |
| Registered Nurses* | 9769 | 3.3 | 9902 | 3.4 | 12642 | 4.5 | 11752 | 3.4 | 9300 | 2.6 | 10218 | 3.4 |
| Licensed practical nurses & aides* | 9130 | 3.1 | 9704 | 3.2 | 10871 | 3.9 | 9862 | 3.0 | 17155 | 5.4 | 10028 | 3.3 |
| Medical receptionists* | 6431 | 2.2 | 5851 | 2.0 | 4680 | 1.8 | 8453 | 2.5 | 11959 | 3.5 | 6672 | 2.2 |
| Medical secretaries/transcribers* | 3766 | 1.2 | 4085 | 1.4 | 2926 | 1.0 | 3609 | 1.1 | 3862 | 1.3 | 3759 | 1.2 |
| Medical records personnel* | 3527 | 1.2 | 3409 | 1.1 | 3664 | 1.3 | 3913 | 1.2 | 6123 | 2.0 | 3728 | 1.2 |
| Physician extenders* | 3440 | 1.2 | 3483 | 1.1 | 3873 | 1.7 | 4021 | 1.1 | 7971 | 2.6 | 4004 | 1.3 |
| Laboratory personnel* | 6125 | 2.1 | 6382 | 2.1 | 5059 | 1.8 | 6021 | 1.8 | 7213 | 2.2 | 6138 | 2.0 |
| Radiology personnel* | 3408 | 1.1 | 3890 | 1.3 | 3099 | 1.1 | 4762 | 1.4 | 4868 | 1.5 | 3733 | 1.2 |
| Physical therapy personnel* | 3330 | 0.8 | 2446 | 0.8 | **** | **** | 1594 | 0.5 | 2099 | 0.6 | 2650 | 0.7 |
| Optical personnel* | 1324 | 0.4 | 1017 | 0.4 | **** | **** | 1474 | 0.4 | **** | **** | 1225 | 0.4 |
| Housekeeping, mainten & security persn* | 2024 | 0.6 | 1980 | 0.7 | 2297 | 0.8 | 2603 | 0.7 | 1986 | 0.6 | 2113 | 0.7 |
| Certified RN Anesthetists* | 5927 | 1.7 | **** | **** | **** | **** | **** | **** | **** | **** | 5594 | 1.7 |
| Other support personnel* | 4593 | 1.4 | 3818 | 1.3 | 3445 | 1.4 | 4460 | 1.3 | 5364 | 1.6 | 4344 | 1.4 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# PERCENTAGE PREPAID MULTISPECIALTY GROUPS

| | NO PREPAID | | 1 - 10% | | 11 - 20% | | 21 - 50% | | OVER 50% | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 12604 | 4.4 | 13953 | 4.8 | 13793 | 5.0 | 16417 | 4.9 | 18049 | 5.7 | 13691 | 4.6 |
| Taxes — FICA, payroll, etc.* | 5206 | 1.8 | 5518 | 1.9 | 5182 | 1.9 | 6281 | 1.9 | 7418 | 2.2 | 5524 | 1.8 |
| Insurance — health, disability, life, etc.* | 3486 | 1.2 | 4335 | 1.5 | 3805 | 1.4 | 4766 | 1.4 | 5960 | 1.9 | 3982 | 1.3 |
| Retirement and/or profit sharing* | 4487 | 1.5 | 4388 | 1.5 | 3981 | 1.5 | 5199 | 1.5 | 4517 | 1.4 | 4503 | 1.5 |
| Other employee benefits* | 900 | 0.3 | 956 | 0.3 | 1053 | 0.4 | 1160 | 0.4 | 1124 | 0.4 | 970 | 0.3 |
| ALL DATA PROCESSING EXPENSES | 3873 | 1.4 | 3582 | 1.3 | 3853 | 1.4 | 5194 | 1.6 | 5128 | 1.6 | 4027 | 1.4 |
| Service bureau fees* | 2516 | 0.9 | 2528 | 0.9 | 2136 | 0.8 | 3123 | 1.1 | 3849 | 1.2 | 2678 | 0.9 |
| Equipment rental/depreciation* | 2033 | 0.7 | 1667 | 0.6 | 2874 | 1.0 | 2704 | 0.7 | 2143 | 0.7 | 2115 | 0.7 |
| Equipment maintenance expenses* | 818 | 0.3 | 824 | 0.3 | 662 | 0.2 | 755 | 0.2 | 759 | 0.3 | 798 | 0.3 |
| Data processing supplies* | 568 | 0.2 | 512 | 0.2 | 597 | 0.2 | 580 | 0.2 | 607 | 0.2 | 562 | 0.2 |
| Other data processing expenses* | 740 | 0.2 | 297 | 0.1 | 383 | 0.1 | 371 | 0.1 | 214 | 0.1 | 498 | 0.2 |
| ALL LABORATORY EXPENSES | 8854 | 3.1 | 8241 | 2.9 | 8755 | 3.1 | 8468 | 2.7 | 11381 | 3.4 | 8885 | 3.0 |
| Fees paid to independent laboratory* | 3666 | 1.3 | 3399 | 1.2 | 4448 | 1.6 | 4654 | 1.4 | 7154 | 2.0 | 4000 | 1.3 |
| Equipment rental/depreciation* | 1200 | 0.4 | 1096 | 0.4 | 1076 | 0.4 | 668 | 0.2 | 487 | 0.1 | 1066 | 0.3 |
| Equipment maintenance expenses* | 431 | 0.1 | 284 | 0.1 | 259 | 0.1 | 384 | 0.1 | 365 | 0.1 | 374 | 0.1 |
| Laboratory supplies* | 4150 | 1.4 | 4033 | 1.3 | 3433 | 1.2 | 3090 | 1.0 | 3971 | 1.1 | 3941 | 1.3 |
| Other laboratory expenses* | 837 | 0.3 | 600 | 0.2 | 453 | 0.2 | 3172 | 1.1 | 569 | 0.2 | 929 | 0.3 |
| ALL RADIOLOGY EXPENSES | 5645 | 1.9 | 5847 | 1.9 | 5851 | 1.8 | 8194 | 2.5 | 6723 | 1.8 | 6055 | 1.9 |
| Fees paid for outside radiology service* | 4265 | 1.4 | 2927 | 0.9 | 4493 | 1.4 | 3062 | 1.1 | 3665 | 0.9 | 3737 | 1.2 |
| Equipment rental/depreciation* | 1538 | 0.5 | 1698 | 0.6 | 1141 | 0.4 | 2660 | 0.7 | 1245 | 0.3 | 1673 | 0.5 |
| Equipment maintenance expenses* | 535 | 0.2 | 415 | 0.1 | 334 | 0.1 | 1016 | 0.3 | 975 | 0.2 | 584 | 0.2 |
| Radiology supplies* | 2257 | 0.8 | 2707 | 0.9 | 2169 | 0.8 | 3104 | 0.9 | 2662 | 0.8 | 2472 | 0.8 |
| Other radiology expenses* | 831 | 0.2 | 1095 | 0.3 | 497 | 0.2 | 3399 | 1.3 | 249 | 0.1 | 1048 | 0.3 |
| ALL PHYSICAL THERAPY EXPENSES | 1515 | 0.4 | 1711 | 0.6 | ***** | ***** | 1014 | 0.2 | 1279 | 0.3 | 1461 | 0.4 |
| Equipment rental/depreciation* | 609 | 0.1 | 261 | 0.1 | ***** | ***** | 346 | 0.1 | ***** | ***** | 378 | 0.1 |
| Equipment maintenance expenses* | 77 | 0.0 | 32 | 0.0 | ***** | ***** | ***** | ***** | ***** | ***** | 50 | 0.0 |
| Physical therapy supplies* | 393 | 0.1 | 397 | 0.1 | ***** | ***** | 153 | 0.0 | 354 | 0.1 | 328 | 0.1 |
| Other physical therapy expenses* | 765 | 0.2 | 2075 | 0.6 | ***** | ***** | ***** | ***** | 1439 | 0.3 | 1409 | 0.4 |
| ALL OPTICAL EXPENSES | 3279 | 0.9 | 2567 | 1.0 | 1583 | 0.6 | 2479 | 0.7 | 3349 | 0.9 | 2834 | 0.9 |
| Equipment rental/depreciation* | 385 | 0.1 | 335 | 0.1 | ***** | ***** | 281 | 0.1 | ***** | ***** | 329 | 0.1 |
| Equipment maintenance expenses* | 186 | 0.1 | 171 | 0.1 | ***** | ***** | 23 | 0.0 | ***** | ***** | 94 | 0.0 |
| Optical supplies* | 2131 | 0.7 | 2166 | 0.8 | 1506 | 0.5 | 2322 | 0.6 | 2857 | 0.8 | 2180 | 0.7 |
| Other optical expenses* | 585 | 0.2 | ***** | ***** | ***** | ***** | 40 | 0.0 | ***** | ***** | 394 | 0.1 |

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

——— NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

## MEDICAL GROUP MANAGEMENT ASSOCIATION
## MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## PERCENTAGE PREPAID MULTISPECIALTY GROUPS

| | NO PREPAID | | 1 - 10% | | 11 - 20% | | 21 - 50% | | OVER 50% | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL MEDICAL & SURGICAL EXPENSES | 8167 | 2.8 | 9299 | 3.2 | 10290 | 3.6 | 10402 | 3.2 | 14729 | 4.5 | 9226 | 3.1 |
| Drugs & medication expenses* | 3963 | 1.4 | 4433 | 1.5 | 4832 | 1.7 | 4320 | 1.3 | 4450 | 1.4 | 4197 | 1.4 |
| Medical supplies & instruments* | 5072 | 1.7 | 5511 | 1.9 | 4754 | 1.7 | 6632 | 2.0 | 8719 | 2.6 | 5526 | 1.8 |
| Laundry & linen expenses* | 452 | 0.2 | 421 | 0.1 | 523 | 0.2 | 521 | 0.2 | 653 | 0.2 | 471 | 0.2 |
| ALL BUILDING & OCCUPANCY EXPENSES | 19473 | 6.6 | 17864 | 6.3 | 17531 | 6.3 | 22304 | 6.9 | 21779 | 6.5 | 19466 | 6.6 |
| Rental/depreciation* | 16933 | 5.7 | 15235 | 5.2 | 13337 | 4.9 | 18243 | 5.4 | 20956 | 6.4 | 16647 | 5.6 |
| Utilities* | 2436 | 0.9 | 2529 | 0.9 | 2400 | 0.9 | 2710 | 0.8 | 2248 | 0.7 | 2473 | 0.8 |
| Housekeeping/maintenance supplies* | 927 | 0.3 | 931 | 0.3 | 991 | 0.4 | 847 | 0.3 | 1277 | 0.3 | 948 | 0.3 |
| Contracted janitorial services* | 1354 | 0.5 | 1490 | 0.5 | 1273 | 0.4 | 1350 | 0.4 | 1433 | 0.5 | 1386 | 0.5 |
| ALL FURNITURE & EQUIPMENT EXPENSES | 5431 | 1.9 | 5927 | 2.0 | 5229 | 1.9 | 6346 | 1.8 | 11045 | 2.8 | 5941 | 2.0 |
| Rental/depreciation* | 4774 | 1.6 | 5005 | 1.7 | 4319 | 1.6 | 4712 | 1.3 | 6877 | 2.0 | 4892 | 1.6 |
| Other furniture and equipment expenses* | 1304 | 0.4 | 1490 | 0.5 | 1252 | 0.4 | 1277 | 0.4 | 2161 | 0.6 | 1388 | 0.5 |
| OFFICE SUPPLIES & SERVICES | 4330 | 1.5 | 4108 | 1.5 | 3609 | 1.3 | 4857 | 1.5 | 4640 | 1.5 | 4317 | 1.5 |
| TELEPHONE EXPENSES | 3158 | 1.1 | 3322 | 1.2 | 2801 | 1.0 | 3533 | 1.1 | 4047 | 1.2 | 3257 | 1.1 |
| ALL INSURANCE PREMIUMS | 9417 | 3.3 | 9467 | 3.4 | 8791 | 3.2 | 7999 | 2.5 | 9432 | 2.8 | 9260 | 3.2 |
| Professional liability* | 9876 | 3.3 | 8617 | 3.0 | 8075 | 3.0 | 7659 | 2.4 | 7742 | 2.4 | 9087 | 3.1 |
| Other insurance* | 764 | 0.3 | 1005 | 0.4 | 832 | 0.3 | 578 | 0.2 | 2028 | 0.5 | 888 | 0.3 |
| ALL OUTSIDE PROFESSIONAL SERVICES | 3048 | 1.0 | 3416 | 1.3 | 4206 | 1.5 | 4899 | 1.5 | 4054 | 1.1 | 3442 | 1.2 |
| Medical (nonphysician) professionals* | 1770 | 0.5 | 1763 | 0.6 | 2033 | 0.7 | 2191 | 0.6 | 3948 | 1.0 | 2007 | 0.6 |
| Legal & accounting* | 1469 | 0.5 | 1484 | 0.5 | 1072 | 0.4 | 1660 | 0.5 | 1182 | 0.4 | 1442 | 0.5 |
| Management consultants* | 931 | 0.3 | 886 | 0.3 | 2170 | 0.8 | 914 | 0.3 | 1084 | 0.3 | 1029 | 0.3 |
| Other nonphysician consultants* | 1155 | 0.4 | 1448 | 0.5 | 1589 | 0.6 | 2137 | 0.7 | 1354 | 0.4 | 1401 | 0.5 |
| PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES | 1439 | 0.5 | 1763 | 0.6 | 1639 | 0.6 | 2132 | 0.6 | 1966 | 0.6 | 1624 | 0.5 |
| GROUP INTEREST EXPENSES | 2052 | 0.7 | 2798 | 1.0 | 1839 | 0.6 | 2238 | 0.8 | 1723 | 0.5 | 2141 | 0.7 |
| OTHER NONPHYSICIAN EXPENSES | 7505 | 2.8 | 5847 | 2.2 | 10522 | 3.8 | 3490 | 1.0 | 13497 | 4.0 | 7556 | 2.7 |
| TOTAL NONPHYSICIAN EXPENSES | 145345 | 50.5 | 151978 | 53.2 | 159107 | 55.5 | 180531 | 55.3 | 202348 | 60.6 | 154884 | 52.5 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# PERCENTAGE PREPAID MULTISPECIALTY GROUPS

| | NO PREPAID | | 1 - 10% | | 11 - 20% | | 21 - 50% | | OVER 50% | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL PHYSICIAN CONSULTANT EXPENSES | 6217 | 2.1 | 6370 | 2.3 | 10319 | 3.7 | 14812 | 4.5 | 13244 | 4.0 | 8347 | 2.8 |
| Fees to consulting pathologists* | 1492 | 0.5 | 1572 | 0.5 | 2765 | 1.0 | **** | **** | **** | **** | 1827 | 0.6 |
| Fees to consulting radiologists* | 4448 | 1.6 | 4281 | 1.5 | 6063 | 2.1 | 9876 | 3.4 | 4765 | 1.3 | 5100 | 1.8 |
| Fees to other consulting physicians* | 5321 | 1.7 | 3691 | 1.3 | 7184 | 2.8 | 12823 | 3.6 | 11553 | 3.4 | 6789 | 2.1 |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 138847 | 48.4 | 126882 | 45.1 | 119005 | 41.1 | 132302 | 40.6 | 124609 | 36.6 | 133707 | 45.7 |
| ALL PHYSICIAN BENEFIT EXPENSES | 18178 | 6.4 | 19296 | 6.7 | 22054 | 7.7 | 17911 | 5.5 | 16285 | 5.0 | 18512 | 6.4 |
| Payroll taxes* | 3147 | 1.2 | 3193 | 1.1 | 3331 | 1.3 | 3357 | 1.0 | 3360 | 1.2 | 3211 | 1.2 |
| Insurance — health, disab, life, etc.* | 3296 | 1.2 | 3501 | 1.2 | 4059 | 1.5 | 2844 | 0.9 | 3556 | 1.2 | 3375 | 1.2 |
| Retirement and/or profit sharing* | 12121 | 4.1 | 10285 | 3.3 | 9248 | 3.4 | 10694 | 3.3 | 6544 | 2.1 | 10927 | 3.7 |
| Dues, memberships, & license fees* | 1164 | 0.4 | 1113 | 0.4 | 1196 | 0.4 | 912 | 0.3 | 912 | 0.3 | 1110 | 0.4 |
| Meetings & travel* | 1739 | 0.6 | 1514 | 0.6 | 1631 | 0.6 | 1439 | 0.4 | 846 | 0.3 | 1588 | 0.6 |
| Other physician benefits* | 1931 | 0.7 | 2274 | 0.8 | 2238 | 0.9 | 1551 | 0.4 | 1376 | 0.4 | 1947 | 0.7 |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 123848 | 43.1 | 108657 | 38.8 | 96951 | 33.4 | 115031 | 35.3 | 108324 | 31.6 | 117345 | 40.1 |
| TOTAL ACCOUNTS RECEIVABLE | 92595 | 100.0 | 87934 | 100.0 | 86877 | 100.0 | 79959 | 100.0 | 33533 | 100.0 | 86361 | 100.0 |
| Current to 30 days | | 30.4 | | 28.4 | | 31.2 | | 25.9 | | 27.6 | | 29.5 |
| 31 to 60 days | | 18.0 | | 18.0 | | 16.8 | | 18.8 | | 18.5 | | 18.1 |
| 61 to 90 days | | 11.3 | | 9.8 | | 10.5 | | 12.0 | | 12.5 | | 11.1 |
| 91 to 120 days | | 8.5 | | 7.9 | | 8.1 | | 8.5 | | 8.2 | | 8.3 |
| Over 120 days | | 31.8 | | 35.8 | | 33.4 | | 34.6 | | 33.3 | | 33.0 |
| RETAINED EARNINGS | 8354 | 2.8 | 9226 | 3.2 | 2959 | 1.0 | 8070 | 2.5 | 9961 | 3.0 | 5133 | 2.7 |
| ACCOUNTS RECEIVABLE RATIO | | 3.6 | | 3.7 | | 3.7 | | 4.2 | | **** | | 3.7 |
| GROSS COLLECTION PERCENTAGE | | 85.5 | | 84.4 | | 82.7 | | 88.0 | | 71.7 | | 84.9 |
| ADJUSTED COLLECTION PERCENTAGE | | 92.2 | | 92.3 | | 89.3 | | 95.5 | | 75.1 | | 91.9 |
| FTE EMPLOYEES PER PHYSICIAN | | 3.6 | | 3.9 | | 4.0 | | 4.4 | | 5.5 | | 3.9 |
| NUMBER OF RESPONDENTS | | 183 | | 54 | | 22 | | 28 | | 23 | | 310 |

* Indicator is computed using data from LONG FORMS Only.
The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See introduction for explanation.
_____ NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNIVERSITY AFFILIATED GROUPS

| | CENTRALIZED | | DEPARTMENTAL | | HEALTH SERVICES | | OTHER | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| GROSS FEE-FOR-SERVICE CHARGES | 236988 | | 265289 | | ***** | | 424097 | | 304907 | |
| ADJUSTMENTS | 42117 | | 38622 | | | | 41607 | | 40734 | |
| ADJUSTED FEE-FOR-SERVICE CHARGES | 194871 | | 229638 | | ***** | | 386157 | | 267442 | |
| BAD DEBTS AND WRITE-OFFS | 25953 | | 25927 | | ***** | | 22102 | | 25244 | |
| PREPAID PATIENT CHARGES | | | | | ***** | | ***** | | ***** | |
| TOTAL PATIENT CHARGES | 168948 | | 203711 | | ***** | | 369868 | | 244736 | |
| FEE-FOR-SERVICE CASH COLLECTIONS | 157300 | | 193140 | | ***** | | 331167 | | 222137 | |
| CAPITATION REVENUE | ***** | | ***** | | ***** | | ***** | | 18699 | |
| ALL OTHER PREPAID REVENUE | ***** | | ***** | | | | | | ***** | |
| ALL PREPAID PURCHASED SERVICES | | | | | | | | | | |
| TOTAL NET PREPAID REVENUE | ***** | | ***** | | ***** | | ***** | | 20146 | |
| OTHER REVENUE | 23450 | | 24494 | | ***** | | 6668 | | 18746 | |
| TOTAL CASH COLLECTIONS | 179225 | 100.0 | 211954 | 100.0 | ***** | ***** | 345009 | 100.0 | 240692 | 100.0 |

| | CENTRALIZED | | DEPARTMENTAL | | HEALTH SERVICES | | OTHER | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN SALARIES | 19722 | 10.6 | 32878 | 13.9 | ***** | ***** | 69008 | 19.0 | 39354 | 14.4 |
| Group practice executive staff* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 4407 | 1.8 |
| Business office personnel* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 5755 | 2.5 |
| Data processing personnel* | ***** | ***** | ***** | ***** | | | ***** | ***** | 2452 | 1.0 |
| Other administrative personnel* | ***** | ***** | ***** | ***** | | | | | ***** | ***** |
| Registered Nurses* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 7571 | 2.6 |
| Licensed practical nurses & aides* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 5747 | 2.1 |
| Medical receptionists* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 5506 | 2.1 |
| Medical secretaries/transcribers* | ***** | ***** | ***** | ***** | | | ***** | ***** | 5526 | 2.0 |
| Medical records personnel* | ***** | ***** | ***** | ***** | | | ***** | ***** | 3589 | 1.3 |
| Physician extenders* | | | | | ***** | ***** | ***** | ***** | ***** | ***** |
| Labpratory personnel* | | | ***** | ***** | ***** | ***** | ***** | ***** | 3094 | 1.3 |
| Radiology personnel* | | | ***** | ***** | ***** | ***** | ***** | ***** | 3907 | 1.3 |
| Physical therapy personnel* | | | | | | | | | | |
| Optical personnel* | | | ***** | ***** | | | ***** | ***** | ***** | ***** |
| Housekeeping, mainten & security persn* | | | ***** | ***** | | | ***** | ***** | ***** | ***** |
| Certified RN Anesthetists* | | | | | | | ***** | ***** | ***** | ***** |
| Other support personnel* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 8072 | 3.2 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNIVERSITY AFFILIATED GROUPS

| | CENTRALIZED | | DEPARTMENTAL | | HEALTH SERVICES | | OTHER | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 4633 | 2.4 | 10104 | 4.1 | ***** | ***** | 13410 | 3.9 | 9187 | 3.5 |
| Taxes — FICA, payroll, etc.* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 3606 | 1.4 |
| Insurance — health, disability, life, etc.* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 4598 | 1.6 |
| Retirement and/or profit sharing* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 2481 | 0.9 |
| Other employee benefits* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 887 | 0.4 |
| ALL DATA PROCESSING EXPENSES | 3304 | 1.8 | 3066 | 1.9 | ***** | ***** | 3655 | 1.1 | 3384 | 1.7 |
| Service bureau fees* | ***** | ***** | ***** | ***** | | | ***** | ***** | 1352 | 0.7 |
| Equipment rental/depreciation* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 1902 | 0.8 |
| Equipment maintenance expenses* | ***** | ***** | ***** | ***** | | | ***** | ***** | 845 | 0.4 |
| Data processing supplies* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 324 | 0.2 |
| Other data processing expenses* | ***** | ***** | ***** | ***** | | | ***** | ***** | ***** | ***** |
| ALL LABORATORY EXPENSES | ***** | ***** | 5428 | 1.9 | ***** | ***** | 8250 | 2.8 | 6670 | 2.5 |
| Fees paid to independent laboratory* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 4012 | 1.5 |
| Equipment rental/depreciation* | | | ***** | ***** | ***** | ***** | ***** | ***** | 754 | 0.3 |
| Equipment maintenance expenses* | | | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** |
| Laboratory supplies* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** |
| Other laboratory expenses* | | | ***** | ***** | | | ***** | ***** | ***** | ***** |
| ALL RADIOLOGY EXPENSES | ***** | ***** | ***** | ***** | ***** | ***** | 5621 | 1.8 | 4700 | 1.6 |
| Fees paid for outside radiology service* | | | | | | | | | | |
| Equipment rental/depreciation* | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | 1876 | 0.8 |
| Equipment maintenance expenses* | | | ***** | ***** | ***** | ***** | ***** | ***** | 657 | 0.2 |
| Radiology supplies* | | | ***** | ***** | ***** | ***** | ***** | ***** | 1953 | 0.6 |
| Other radiology expenses* | | | | | ***** | ***** | ***** | ***** | ***** | ***** |
| ALL PHYSICAL THERAPY EXPENSES | | | | | | | ***** | ***** | ***** | ***** |
| Equipment rental/depreciation* | | | | | | | | | | |
| Equipment maintenance expenses* | | | | | | | | | | |
| Physical therapy supplies* | | | | | | | | | | |
| Other physical therapy expenses* | | | | | | | | | | |
| ALL OPTICAL EXPENSES | | | ***** | ***** | | | ***** | ***** | ***** | ***** |
| Equipment rental/depreciation* | | | | | | | | | | |
| Equipment maintenance expenses* | | | | | | | ***** | ***** | ***** | ***** |
| Optical supplies* | | | | | | | ***** | ***** | ***** | ***** |
| Other optical expenses* | | | ***** | ***** | | | ***** | ***** | ***** | ***** |

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See introduction for explanation.

——— NO REPORTED EXPENSE ***** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNIVERSITY AFFILIATED GROUPS

| | CENTRALIZED | | DEPARTMENTAL | | HEALTH SERVICES | | OTHER | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL MEDICAL & SURGICAL EXPENSES | 2229 | 1.2 | 3896 | 1.6 | **** | **** | 10644 | 3.1 | 6371 | 2.2 |
| Drugs & medication expenses* | **** | **** | **** | **** | **** | **** | **** | **** | 3062 | 1.1 |
| Medical supplies & instruments* | **** | **** | **** | **** | **** | **** | **** | **** | 4460 | 1.6 |
| Laundry & linen expenses* | **** | **** | **** | **** | **** | **** | **** | **** | 471 | 0.2 |
| ALL BUILDING & OCCUPANCY EXPENSES | 5342 | 2.9 | 6826 | 2.9 | **** | **** | 23323 | 7.1 | 11492 | 4.2 |
| Rental/depreciation* | **** | **** | **** | **** | **** | **** | **** | **** | 11767 | 4.5 |
| Utilities* | **** | **** | **** | **** | **** | **** | **** | **** | 1588 | 0.7 |
| Housekeeping/maintenance supplies* | **** | **** | **** | **** | | | **** | **** | 654 | 0.2 |
| Contracted janitorial services* | **** | **** | **** | **** | **** | **** | **** | **** | 1024 | 0.4 |
| ALL FURNITURE & EQUIPMENT EXPENSES | 2613 | 1.7 | 4761 | 1.8 | **** | **** | 7129 | 2.0 | 4797 | 1.8 |
| Rental/depreciation* | **** | **** | **** | **** | **** | **** | **** | **** | 3543 | 1.4 |
| Other furniture and equipment expenses* | **** | **** | **** | **** | | | **** | **** | 855 | 0.4 |
| OFFICE SUPPLIES & SERVICES | 5438 | 2.4 | 3138 | 1.3 | **** | **** | 5154 | 1.5 | 4672 | 1.8 |
| TELEPHONE EXPENSES | 1468 | 0.7 | 1864 | 0.8 | **** | **** | 4395 | 1.3 | 2565 | 0.9 |
| ALL INSURANCE PREMIUMS | 9390 | 4.9 | 11377 | 4.6 | **** | **** | 12932 | 3.9 | 11063 | 4.4 |
| Professional liability* | **** | **** | **** | **** | **** | **** | **** | **** | 7632 | 3.1 |
| Other insurance* | **** | **** | **** | **** | | | **** | **** | 1027 | 0.4 |
| ALL OUTSIDE PROFESSIONAL SERVICES | 2518 | 1.4 | 4169 | 1.7 | **** | **** | 4121 | 1.2 | 3607 | 1.5 |
| Medical (nonphysician) professionals* | | | **** | **** | **** | **** | **** | **** | 3140 | 1.3 |
| Legal & accounting* | **** | **** | **** | **** | **** | **** | **** | **** | 2003 | 0.9 |
| Management consultants* | **** | **** | **** | **** | | | **** | **** | **** | **** |
| Other nonphysician consultants* | **** | **** | **** | **** | | | | | **** | **** |
| PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES | 869 | 0.5 | 1073 | 0.4 | | | 2732 | 0.8 | 1588 | 0.6 |
| GROUP INTEREST EXPENSES | **** | **** | **** | **** | | | 4023 | 1.1 | 2921 | 0.9 |
| OTHER NONPHYSICIAN EXPENSES | 18689 | 10.2 | 9401 | 4.2 | **** | **** | 10422 | 3.3 | 12938 | 6.0 |
| TOTAL NONPHYSICIAN EXPENSES | 72066 | 38.7 | 86733 | 36.3 | **** | **** | 178241 | 52.0 | 109467 | 42.0 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNIVERSITY AFFILIATED GROUPS

| | CENTRALIZED | | DEPARTMENTAL | | HEALTH SERVICES | | OTHER | | ALL | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL PHYSICIAN CONSULTANT EXPENSES | **** | **** | **** | **** | | | **** | **** | 9758 | 3.0 |
| Fees to consulting pathologists* | **** | **** | **** | **** | | | | | **** | **** |
| Fees to consulting radiologists* | | | **** | **** | | | **** | **** | **** | **** |
| Fees to other consulting physicians* | **** | **** | **** | **** | | | **** | **** | **** | **** |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 106645 | 61.1 | 123479 | 62.8 | **** | **** | 160722 | 46.8 | 128723 | 57.3 |
| ALL PHYSICIAN BENEFIT EXPENSES | 15855 | 8.9 | 24144 | 9.7 | **** | **** | 31311 | 10.0 | 23877 | 9.5 |
| Payroll taxes* | **** | **** | **** | **** | **** | **** | **** | **** | 3211 | 1.5 |
| Insurance — health, disab, life, etc.* | **** | **** | **** | **** | **** | **** | **** | **** | 3339 | 1.3 |
| Retirement and/or profit sharing* | **** | **** | **** | **** | **** | **** | **** | **** | 10307 | 4.7 |
| Dues, memberships, & license fees* | **** | **** | **** | **** | **** | **** | **** | **** | 1634 | 0.7 |
| Meetings & travel* | **** | **** | **** | **** | **** | **** | **** | **** | 2453 | 1.2 |
| Other physician benefits* | **** | **** | **** | **** | **** | **** | **** | **** | 2489 | 1.4 |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 94449 | 54.2 | 106233 | 55.9 | **** | **** | 132257 | 37.7 | 109744 | 49.7 |
| TOTAL ACCOUNTS RECEIVABLE | 65163 | 100.0 | 84812 | 100.0 | **** | **** | 129877 | 100.0 | 91903 | 100.0 |
| Current to 30 days | | 26.7 | | 25.1 | | **** | | 38.0 | | 28.6 |
| 31 to 60 days | | 19.2 | | 16.5 | | **** | | 14.3 | | 17.3 |
| 61 to 90 days | | 12.0 | | 9.7 | | **** | | 11.4 | | 11.2 |
| 91 to 120 days | | 8.1 | | 9.2 | | **** | | 5.6 | | 8.1 |
| Over 120 days | | 33.9 | | 39.5 | | **** | | 30.7 | | 34.9 |
| RETAINED EARNINGS | **** | **** | **** | **** | | | **** | **** | 16407 | 6.2 |
| ACCOUNTS RECEIVABLE RATIO | | 4.5 | | 4.8 | | **** | | 3.8 | | 4.3 |
| GROSS COLLECTION PERCENTAGE | | 65.2 | | 72.4 | | **** | | 78.3 | | 72.1 |
| ADJUSTED COLLECTION PERCENTAGE | | 81.0 | | 83.6 | | **** | | 86.5 | | 83.6 |
| FTE EMPLOYEES PER PHYSICIAN | | 1.3 | | 2.6 | | **** | | 4.1 | | 2.7 |
| NUMBER OF RESPONDENTS | | 13 | | 14 | | 1 | | 11 | | 39 |

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See introduction for explanation.

_____ NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# UNITED STATES SINGLE SPECIALTY GROUPS

| | ANESTHESIA | | FAMILY PRACTICE | | INTERNAL MEDICINE | | CARDIOLOGY | | OB/GYN | | OPHTHAL-MOLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| GROSS FEE-FOR-SERVICE CHARGES | 408637 | | 262335 | | 370329 | | 485151 | | 442896 | | 834346 | |
| ADJUSTMENTS | 50950 | | 19320 | | 29410 | | 47023 | | 22662 | | 108973 | |
| ADJUSTED FEE-FOR-SERVICE CHARGES | 362781 | | 247114 | | 347521 | | 449419 | | 425645 | | 737826 | |
| BAD DEBTS AND WRITE-OFFS | 22523 | | 15013 | | 22348 | | 22663 | | 22094 | | 72760 | |
| PREPAID PATIENT CHARGES | **** | | 60354 | | **** | | **** | | **** | | **** | |
| TOTAL PATIENT CHARGES | 348802 | | 256963 | | 327106 | | 425371 | | 413533 | | 736209 | |
| FEE-FOR-SERVICE CASH COLLECTIONS | 329261 | | 231722 | | 310767 | | 412783 | | 392532 | | 732906 | |
| CAPITATION REVENUE | **** | | 51090 | | **** | | **** | | | | **** | |
| ALL OTHER PREPAID REVENUE | **** | | **** | | **** | | **** | | **** | | | |
| ALL PREPAID PURCHASED SERVICES | | | **** | | **** | | **** | | | | | |
| TOTAL NET PREPAID REVENUE | **** | | 56598 | | **** | | **** | | **** | | **** | |
| OTHER REVENUE | 3514 | | 4952 | | 19255 | | 8691 | | 12903 | | 7714 | |
| TOTAL CASH COLLECTIONS | 337714 | 100.0 | 258573 | 100.0 | 330197 | 100.0 | 417826 | 100.0 | 402820 | 100.0 | 732023 | 100.0 |

| | ANESTHESIA | | FAMILY PRACTICE | | INTERNAL MEDICINE | | CARDIOLOGY | | OB/GYN | | OPHTHAL-OLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN SALARIES | 56928 | 15.8 | 62039 | 24.5 | 54839 | 16.3 | 52884 | 13.0 | 67300 | 16.7 | 129962 | 17.8 |
| Group practice executive staff* | 4628 | 1.4 | 6646 | 2.6 | 6281 | 2.1 | 8011 | 2.1 | 12263 | 3.2 | **** | **** |
| Business office personnel* | 8133 | 2.4 | 6416 | 2.5 | 8988 | 3.0 | 7495 | 1.9 | 14442 | 3.9 | **** | **** |
| Data processing personnel* | **** | **** | 2859 | 1.2 | **** | **** | **** | **** | **** | **** | **** | **** |
| Other administrative personnel* | **** | **** | 2516 | 1.2 | **** | **** | **** | **** | **** | **** | **** | **** |
| Registered Nurses* | **** | **** | 9079 | 3.3 | 10150 | 3.1 | 13288 | 2.7 | 15496 | 4.1 | **** | **** |
| Licensed practical nurses & aides* | **** | **** | 9792 | 3.9 | 10176 | 2.8 | 8407 | 2.3 | 12271 | 3.2 | **** | **** |
| Medical receptionists* | **** | **** | 8671 | 3.4 | 5781 | 1.6 | 5608 | 1.5 | 8843 | 2.5 | **** | **** |
| Medical secretaries/transcribers* | | | 3391 | 1.4 | 8068 | 2.2 | 5158 | 1.2 | 3933 | 1.1 | **** | **** |
| Medical records personnel* | **** | **** | 2904 | 1.1 | 4155 | 1.1 | 2273 | 0.6 | **** | **** | **** | **** |
| Physician extenders* | | | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Laboratory personnel* | | | 6458 | 2.6 | 7770 | 2.4 | **** | **** | **** | **** | | |
| Radiology personnel* | | | 3601 | 1.3 | 3041 | 0.8 | **** | **** | **** | **** | | |
| Physical therapy personnel* | | | **** | **** | | | **** | **** | | | | |
| Optical personnel* | | | | | | | | | | | **** | **** |
| Housekeeping, mainten & security persn* | **** | **** | 2003 | 0.8 | **** | **** | **** | **** | **** | **** | | |
| Certified RN Anesthetists* | 39615 | 11.4 | | | | | | | | | | |
| Other support personnel* | | | **** | **** | 1857 | 0.5 | **** | **** | | | **** | **** |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNITED STATES SINGLE SPECIALTY GROUPS

| | ANESTHESIA | | FAMILY PRACTICE | | INTERNAL MEDICINE | | CARDIOLOGY | | OB/GYN | | OPHTHALMOLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 18158 | 5.3 | 10097 | 3.9 | 13162 | 3.9 | 14873 | 4.0 | 16375 | 4.0 | 30342 | 4.2 |
| Taxes — FICA, payroll, etc.* | 3656 | 1.1 | 5993 | 2.5 | 5137 | 1.6 | 4962 | 1.3 | 4841 | 1.2 | **** | **** |
| Insurance — health, disability, life, etc.* | 3824 | 1.0 | 2794 | 1.2 | 3774 | 1.2 | 4367 | 1.2 | 2798 | 0.7 | **** | **** |
| Retirement and/or profit sharing* | 9532 | 3.3 | 3035 | 1.1 | 5407 | 1.7 | 10339 | 2.8 | 7274 | 1.8 | **** | **** |
| Other employee benefits* | 1868 | 0.6 | 1210 | 0.5 | 1371 | 0.4 | 1790 | 0.4 | 2049 | 0.5 | **** | **** |
| ALL DATA PROCESSING EXPENSES | 13348 | 3.3 | 5695 | 2.3 | 4020 | 1.4 | 6360 | 1.5 | 4979 | 1.2 | 8534 | 1.2 |
| Service bureau fees* | **** | **** | **** | **** | 3451 | 1.1 | **** | **** | **** | **** | **** | **** |
| Equipment rental/depreciation* | **** | **** | 2885 | 1.3 | 2408 | 0.6 | 6183 | 1.5 | 5265 | 1.3 | **** | **** |
| Equipment maintenance expenses* | **** | **** | 1264 | 0.5 | 1405 | 0.4 | 1854 | 0.6 | **** | **** | **** | **** |
| Data processing supplies* | **** | **** | 956 | 0.4 | 849 | 0.3 | 1085 | 0.2 | **** | **** | **** | **** |
| Other data processing expenses* | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| ALL LABORATORY EXPENSES | | | 9011 | 3.3 | 10960 | 3.3 | 4618 | 1.3 | 18465 | 4.6 | **** | **** |
| Fees paid to independent laboratory* | | | 4572 | 1.8 | 6320 | 1.8 | **** | **** | 9528 | 2.8 | **** | **** |
| Equipment rental/depreciation* | | | 969 | 0.4 | 3537 | 1.0 | **** | **** | **** | **** | | |
| Equipment maintenance expenses* | | | **** | **** | 709 | 0.3 | **** | **** | **** | **** | | |
| Laboratory supplies* | | | 3683 | 1.5 | 7764 | 2.3 | **** | **** | **** | **** | | |
| Other laboratory expenses* | | | **** | **** | **** | **** | | | | | | |
| ALL RADIOLOGY EXPENSES | | | 3401 | 1.3 | 6615 | 1.8 | **** | **** | **** | **** | **** | **** |
| Fees paid for outside radiology service* | | | 2803 | 1.1 | 5536 | 1.6 | **** | **** | | | | |
| Equipment rental/depreciation* | | | **** | **** | **** | **** | **** | **** | **** | **** | | |
| Equipment maintenance expenses* | | | 268 | 0.1 | 503 | 0.1 | **** | **** | | | | |
| Radiology supplies* | | | 1751 | 0.7 | 3637 | 0.9 | **** | **** | **** | **** | | |
| Other radiology expenses* | | | **** | **** | **** | **** | | | **** | **** | | |
| ALL PHYSICAL THERAPY EXPENSES | | | **** | **** | **** | **** | **** | **** | | | | |
| Equipment rental/depreciation* | | | | | | | | | | | | |
| Equipment maintenance expenses* | | | | | | | | | | | | |
| Physical therapy supplies* | | | **** | **** | | | **** | **** | | | | |
| Other physical therapy expenses* | | | **** | **** | | | **** | **** | | | | |
| ALL OPTICAL EXPENSES | | | | | | | | | | | 38942 | 5.5 |
| Equipment rental/depreciation* | | | | | | | | | | | | |
| Equipment maintenance expenses* | | | | | | | | | | | | |
| Optical supplies* | | | | | | | | | | | | |
| Other optical expenses* | | | | | | | | | | | **** | **** |

* Indicator is computed using data from LONG FORMS Only.
The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.
——— NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# UNITED STATES SINGLE SPECIALTY GROUPS

| | ANESTHESIA | | FAMILY PRACTICE | | INTERNAL MEDICINE | | CARDIOLOGY | | OB/GYN | | OPHTHALMOLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL MEDICAL & SURGICAL EXPENSES | **** | **** | 8565 | 3.4 | 12741 | 3.5 | 5529 | 1.5 | 8301 | 2.1 | 16543 | 2.2 |
| Drugs & medication expenses* | | | 2747 | 1.1 | 8539 | 2.3 | 1408 | 0.4 | **** | **** | **** | **** |
| Medical supplies & instruments* | **** | **** | 5283 | 2.1 | 3258 | 1.0 | 3573 | 1.0 | 6520 | 1.8 | **** | **** |
| Laundry & linen expenses* | **** | **** | 362 | 0.1 | 615 | 0.2 | 369 | 0.1 | 875 | 0.2 | **** | **** |
| ALL BUILDING & OCCUPANCY EXPENSES | 1453 | 0.4 | 18035 | 7.0 | 19248 | 5.7 | 19940 | 5.3 | 22686 | 5.6 | 36955 | 5.4 |
| Rental/depreciation* | 1374 | 0.4 | 14999 | 5.9 | 15721 | 4.8 | 19476 | 5.0 | 17521 | 4.4 | **** | **** |
| Utilities* | **** | **** | 1941 | 0.8 | 1308 | 0.5 | **** | **** | 1989 | 0.5 | **** | **** |
| Housekeeping/maintenance supplies* | **** | **** | 638 | 0.3 | 633 | 0.2 | 2017 | 0.5 | 1254 | 0.3 | | |
| Contracted janitorial services* | | | 1098 | 0.4 | 1563 | 0.5 | **** | **** | **** | **** | **** | |
| ALL FURNITURE & EQUIPMENT EXPENSES | 1431 | 0.5 | 5280 | 2.0 | 5608 | 1.7 | 15535 | 4.5 | 7011 | 1.7 | 27295 | 3.7 |
| Rental/depreciation* | **** | **** | 5239 | 1.9 | 4897 | 1.5 | 9291 | 2.4 | 5371 | 1.3 | **** | **** |
| Other furniture and equipment expenses* | **** | **** | 983 | 0.4 | 1469 | 0.5 | 5675 | 1.2 | **** | **** | **** | **** |
| OFFICE SUPPLIES & SERVICES | 1267 | 0.4 | 4905 | 1.9 | 5115 | 1.5 | 5608 | 1.5 | 6412 | 1.5 | 12189 | 1.8 |
| TELEPHONE EXPENSES | 771 | 0.2 | 3095 | 1.2 | 4041 | 1.2 | 4452 | 1.2 | 4679 | 1.1 | 7521 | 1.0 |
| ALL INSURANCE PREMIUMS | 27502 | 8.1 | 6932 | 2.7 | 7187 | 2.1 | 10938 | 2.8 | 26497 | 6.7 | 10217 | 1.5 |
| Professional liability* | 22627 | 7.3 | 7868 | 3.2 | 4044 | 1.3 | 11031 | 2.6 | 19335 | 5.1 | 9051 | 1.4 |
| Other insurance* | 865 | 0.2 | 745 | 0.3 | 906 | 0.3 | 1573 | 0.3 | 867 | 0.2 | 1737 | 0.3 |
| ALL OUTSIDE PROFESSIONAL SERVICES | 1758 | 0.5 | 3965 | 1.6 | 4675 | 1.4 | 5014 | 1.3 | 6538 | 1.7 | 12466 | 1.8 |
| Medical (nonphysician) professionals* | | | **** | **** | 2187 | 0.9 | **** | **** | **** | **** | **** | **** |
| Legal & accounting* | 1227 | 0.4 | 1349 | 0.6 | 1896 | 0.6 | 3439 | 0.9 | 3744 | 1.1 | **** | **** |
| Management consultants* | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Other nonphysician consultants* | **** | **** | **** | **** | 1602 | 0.5 | **** | **** | **** | **** | | |
| PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES | 3072 | 0.7 | 2277 | 0.8 | 1091 | 0.3 | 2184 | 0.5 | 2515 | 0.6 | 15619 | 1.8 |
| GROUP INTEREST EXPENSES | **** | **** | 2057 | 0.8 | 1717 | 0.6 | 1480 | 0.4 | 2527 | 0.6 | 3375 | 0.6 |
| OTHER NONPHYSICIAN EXPENSES | 2275 | 0.8 | 7207 | 2.6 | 12922 | 3.7 | 11424 | 3.0 | 12967 | 3.4 | 25179 | 3.2 |
| TOTAL NONPHYSICIAN EXPENSES | 117644 | 33.4 | 148468 | 57.7 | 149897 | 44.7 | 153065 | 39.7 | 196015 | 48.8 | 358076 | 50.0 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNITED STATES SINGLE SPECIALTY GROUPS

| | ANESTHESIA | | FAMILY PRACTICE | | INTERNAL MEDICINE | | CARDIOLOGY | | OB/GYN | | OPHTHALMOLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL PHYSICIAN CONSULTANT EXPENSES | | | 7494 | 2.4 | 6183 | 1.5 | **** | **** | 10380 | 2.1 | 17903 | 2.5 |
| Fees to consulting pathologists* | | | **** | **** | **** | **** | | | | | | |
| Fees to consulting radiologists* | | | 2008 | 0.7 | **** | **** | | | | | | |
| Fees to other consulting physicians* | | | **** | **** | | | | | **** | **** | **** | **** |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 220070 | 66.6 | 107505 | 41.4 | 178821 | 54.9 | 264675 | 60.2 | 204917 | 50.8 | 369305 | 49.4 |
| ALL PHYSICIAN BENEFIT EXPENSES | 44494 | 14.4 | 14761 | 5.7 | 27612 | 8.7 | 44659 | 10.7 | 34932 | 8.7 | 42175 | 6.5 |
| Payroll taxes* | 3498 | 1.1 | 2939 | 1.2 | 3145 | 1.0 | 3972 | 1.1 | 8588 | 2.2 | **** | **** |
| Insurance — health, disab, life, etc.* | 4380 | 1.4 | 2939 | 1.2 | 6065 | 1.7 | 6487 | 1.6 | 6904 | 1.8 | **** | **** |
| Retirement and/or profit sharing* | 33084 | 10.7 | 8802 | 3.2 | 16999 | 5.5 | 26624 | 6.8 | 22045 | 5.8 | **** | **** |
| Dues, memberships, & license fees* | 1594 | 0.5 | 1362 | 0.6 | 1750 | 0.6 | 1803 | 0.4 | 2144 | 0.6 | **** | **** |
| Meetings & travel* | **** | **** | 1489 | 0.6 | 1538 | 0.5 | 4114 | 1.1 | 2573 | 0.7 | **** | **** |
| Other physician benefits* | 1319 | 0.5 | 1693 | 0.6 | 5403 | 2.0 | **** | **** | 2204 | 0.6 | **** | **** |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 184475 | 55.0 | 96660 | 37.2 | 159013 | 48.7 | 227459 | 51.3 | 174219 | 43.2 | 338064 | 44.6 |
| TOTAL ACCOUNTS RECEIVABLE | 119925 | 100.0 | 61557 | 100.0 | 88578 | 100.0 | 137114 | 100.0 | 115241 | 100.0 | 168827 | 100.0 |
| Current to 30 days | | 29.6 | | 35.5 | | 31.3 | | 30.5 | | 37.0 | | 41.2 |
| 31 to 60 days | | 20.9 | | 18.2 | | 20.2 | | 18.0 | | 16.7 | | 20.2 |
| 61 to 90 days | | 10.9 | | 11.7 | | 10.1 | | 9.9 | | 10.4 | | 9.9 |
| 91 to 120 days | | 7.0 | | 8.2 | | 8.4 | | 9.3 | | 9.5 | | 7.8 |
| Over 120 days | | 31.6 | | 26.4 | | 30.1 | | 32.3 | | 26.5 | | 21.0 |
| RETAINED EARNINGS | 10606 | 2.8 | 11645 | 4.2 | 4976 | 1.8 | 9598 | 2.1 | 9195 | 2.2 | 24382 | 4.6 |
| ACCOUNTS RECEIVABLE RATIO | | 4.0 | | 2.9 | | 3.3 | | 3.7 | | 3.4 | | 2.4 |
| GROSS COLLECTION PERCENTAGE | | 80.8 | | 90.1 | | 83.1 | | 86.7 | | 87.9 | | 86.7 |
| ADJUSTED COLLECTION PERCENTAGE | | 91.7 | | 94.2 | | 90.3 | | 95.6 | | 91.5 | | 96.2 |
| FTE EMPLOYEES PER PHYSICIAN | | 1.8 | | 4.0 | | 3.3 | | 2.9 | | 3.7 | | 6.9 |
| NUMBER OF RESPONDENTS | | 10 | | 49 | | 46 | | 24 | | 33 | | 27 |

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See introduction for explanation.

——— NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# UNITED STATES SINGLE SPECIALTY GROUPS

| | ORTHOPEDIC SURGERY | | OTOLARYN-GOLOGY | | PEDIATRICS | | RADIOLOGY | | GENERAL SURGERY | | UROLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| GROSS FEE-FOR-SERVICE CHARGES | 638112 | | 623475 | | 260579 | | 500807 | | 536503 | | 525044 | |
| ADJUSTMENTS | 59073 | | 62781 | | 7623 | | 34031 | | 45887 | | 55561 | |
| ADJUSTED FEE-FOR-SERVICE CHARGES | 586200 | | 560694 | | 254226 | | 471030 | | 495400 | | 474417 | |
| BAD DEBTS AND WRITE-OFFS | 23811 | | 22930 | | 9304 | | 39627 | | 23271 | | **** | |
| PREPAID PATIENT CHARGES | **** | | **** | | **** | | **** | | **** | | | |
| TOTAL PATIENT CHARGES | 574232 | | 569483 | | 248091 | | 436238 | | 476993 | | 460525 | |
| FEE-FOR-SERVICE CASH COLLECTIONS | 545324 | | 563744 | | 240737 | | 421965 | | 458003 | | 461757 | |
| CAPITATION REVENUE | **** | | **** | | **** | | **** | | | | | |
| ALL OTHER PREPAID REVENUE | **** | | | | **** | | **** | | | | | |
| ALL PREPAID PURCHASED SERVICES | | | **** | | | | | | | | | |
| TOTAL NET PREPAID REVENUE | **** | | **** | | **** | | **** | | | | | |
| OTHER REVENUE | 8631 | | **** | | 2647 | | 5269 | | 14676 | | **** | |
| TOTAL CASH COLLECTIONS | 553726 | 100.0 | 552991 | 100.0 | 245382 | 100.0 | 426413 | 100.0 | 460978 | 100.0 | 475555 | 100.0 |

| | ORTHOPEDIC SURGERY | | OTOLARYN-GOLOGY | | PEDIATRICS | | RADIOLOGY | | GENERAL SURGERY | | UROLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN SALARIES | 86229 | 15.8 | 101879 | 18.0 | 51134 | 21.0 | 49806 | 10.6 | 62657 | 13.7 | 71985 | 15.4 |
| Group practice executive staff* | 9109 | 2.0 | **** | **** | **** | **** | 6755 | 1.8 | **** | **** | **** | **** |
| Business office personnel* | 8274 | 1.9 | **** | **** | **** | **** | 11839 | 3.3 | **** | **** | **** | **** |
| Data processing personnel* | 4313 | 1.0 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Other administrative personnel* | 4833 | 1.1 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Registered Nurses* | 15728 | 3.5 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Licensed practical nurses & aides* | 7731 | 1.5 | **** | **** | **** | **** | | | **** | **** | **** | **** |
| Medical receptionists* | 7648 | 1.7 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Medical secretaries/transcribers* | 11209 | 2.4 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Medical records personnel* | 2872 | 0.6 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Physician extenders* | 8718 | 1.9 | | | | | **** | **** | **** | **** | | |
| Laboratory personnel* | | | **** | **** | **** | **** | | | **** | **** | **** | **** |
| Radiology personnel* | 6923 | 1.6 | **** | **** | | | 15544 | 4.0 | **** | **** | **** | **** |
| Physical therapy personnel* | 16500 | 3.0 | | | | | | | | | | |
| Optical personnel* | | | | | | | | | | | | |
| Housekeeping, mainten & security persn* | **** | **** | | | **** | **** | | | **** | **** | | |
| Certified RN Anesthetists* | | | **** | **** | | | | | | | | |
| Other support personnel* | 5077 | 1.0 | **** | **** | | | 2842 | 0.8 | **** | **** | **** | **** |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNITED STATES SINGLE SPECIALTY GROUPS

| | ORTHOPEDIC SURGERY | | OTOLARYN-GOLOGY | | PEDIATRICS | | RADIOLOGY | | GENERAL SURGERY | | UROLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL NONPHYSICIAN EMPLOYEE BENEFITS | 21738 | 4.0 | 22266 | 3.9 | 11009 | 4.6 | 14812 | 3.3 | 13944 | 3.1 | 24932 | 4.9 |
| Taxes — FICA, payroll, etc.* | 5936 | 1.3 | **** | **** | **** | **** | 3276 | 0.9 | **** | **** | **** | **** |
| Insurance — health, disability, life, etc.* | 4902 | 1.0 | **** | **** | **** | **** | 2610 | 0.7 | **** | **** | **** | **** |
| Retirement and/or profit sharing* | 8323 | 1.8 | **** | **** | **** | **** | 5348 | 1.5 | **** | **** | **** | **** |
| Other employee benefits* | 1715 | 0.3 | **** | **** | **** | **** | 1002 | 0.3 | **** | **** | | |
| ALL DATA PROCESSING EXPENSES | 5050 | 1.0 | 5447 | 1.0 | 3747 | 1.6 | 8621 | 2.2 | 5246 | 1.3 | 9073 | 2.0 |
| Service bureau fees* | **** | **** | **** | **** | | | **** | **** | **** | **** | **** | **** |
| Equipment rental/depreciation* | 3591 | 0.8 | **** | **** | **** | **** | 2054 | 0.6 | **** | **** | **** | **** |
| Equipment maintenance expenses* | 2972 | 0.6 | **** | **** | **** | **** | 1048 | 0.3 | **** | **** | **** | **** |
| Data processing supplies* | 976 | 0.3 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Other data processing expenses* | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** | | |
| ALL LABORATORY EXPENSES | **** | **** | 11525 | 2.4 | 4892 | 2.1 | **** | **** | **** | **** | 4967 | 1.1 |
| Fees paid to independent laboratory* | **** | **** | **** | **** | **** | **** | | | **** | **** | **** | **** |
| Equipment rental/depreciation* | | | | | **** | **** | | | **** | **** | | |
| Equipment maintenance expenses* | | | **** | **** | **** | **** | | | **** | **** | | |
| Laboratory supplies* | | | **** | **** | **** | **** | | | **** | **** | **** | **** |
| Other laboratory expenses* | | | **** | **** | | | | | **** | **** | | |
| ALL RADIOLOGY EXPENSES | 5998 | 1.1 | **** | **** | **** | **** | 27984 | 6.9 | **** | **** | **** | **** |
| Fees paid for outside radiology service* | | | **** | **** | | | **** | **** | **** | **** | | |
| Equipment rental/depreciation* | 2086 | 0.5 | | | | | 17119 | 4.7 | **** | **** | **** | **** |
| Equipment maintenance expenses* | 460 | 0.1 | **** | **** | | | 3993 | 1.0 | **** | **** | **** | **** |
| Radiology supplies* | 4459 | 1.0 | **** | **** | | | 10112 | 2.6 | **** | **** | **** | **** |
| Other radiology expenses* | **** | **** | **** | **** | | | **** | **** | **** | **** | | |
| ALL PHYSICAL THERAPY EXPENSES | 5023 | 0.9 | | | | | | | | | | |
| Equipment rental/depreciation* | 1682 | 0.3 | | | | | | | | | | |
| Equipment maintenance expenses* | **** | **** | | | | | | | | | | |
| Physical therapy supplies* | 3237 | 0.6 | | | | | | | | | | |
| Other physical therapy expenses* | **** | **** | | | | | | | | | | |
| ALL OPTICAL EXPENSES | | | **** | **** | | | | | **** | **** | | |
| Equipment rental/depreciation* | | | | | | | | | | | | |
| Equipment maintenance expenses* | | | | | | | | | **** | **** | | |
| Optical supplies* | | | | | | | | | | | | |
| Other optical expenses* | | | | | | | | | | | | |

* Indicator is computed using data from LONG FORMS Only.

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

——— NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
# UNITED STATES SINGLE SPECIALTY GROUPS

| | ORTHOPEDIC SURGERY | | OTOLARYN-GOLOGY | | PEDIATRICS | | RADIOLOGY | | GENERAL SURGERY | | UROLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL MEDICAL & SURGICAL EXPENSES | 14410 | 2.7 | 18419 | 2.8 | 13778 | 5.4 | 7465 | 1.5 | 5586 | 1.4 | 15281 | 3.3 |
| Drugs & medication expenses* | 1561 | 0.3 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Medical supplies & instruments* | 9524 | 2.1 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Laundry & linen expenses* | 819 | 0.2 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| ALL BUILDING & OCCUPANCY EXPENSES | 27170 | 5.2 | 45717 | 7.4 | 19844 | 8.4 | 15566 | 3.3 | 19905 | 4.4 | 22662 | 5.2 |
| Rental depreciation* | 21709 | 4.5 | **** | **** | **** | **** | 13271 | 3.5 | **** | **** | **** | **** |
| Utilities* | 2244 | 0.5 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Housekeeping maintenance supplies* | 994 | 0.2 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Contracted janitorial services* | 2497 | 0.5 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| ALL FURNITURE & EQUIPMENT EXPENSES | 9897 | 1.7 | 16319 | 3.0 | 4244 | 1.8 | 12822 | 2.0 | 6042 | 1.3 | 10317 | 1.8 |
| Rental depreciation* | 6050 | 1.4 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| Other furniture and equipment expenses* | 1706 | 0.4 | **** | **** | | | **** | **** | **** | **** | **** | **** |
| OFFICE SUPPLIES & SERVICES | 8390 | 1.6 | 11903 | 1.9 | 4596 | 2.0 | 6442 | 1.4 | 4202 | 0.9 | 5410 | 1.2 |
| TELEPHONE EXPENSES | 5054 | 0.9 | 5864 | 0.9 | 3451 | 1.4 | 2104 | 0.5 | 4224 | 1.0 | 8124 | 1.5 |
| ALL INSURANCE PREMIUMS | 22628 | 4.4 | 18854 | 3.7 | 3601 | 1.4 | 8432 | 2.1 | 25124 | 5.9 | 13511 | 2.8 |
| Professional liability* | 23296 | 5.0 | **** | **** | **** | **** | 8165 | 2.3 | **** | **** | **** | **** |
| Other insurance* | 1628 | 0.4 | **** | **** | **** | **** | 768 | 0.2 | **** | **** | **** | **** |
| ALL OUTSIDE PROFESSIONAL SERVICES | 5841 | 1.1 | 5315 | 1.1 | 3646 | 1.5 | 5001 | 1.3 | 6112 | 1.3 | 5633 | 1.3 |
| Medical (nonphysician) professionals* | **** | **** | **** | **** | | | **** | **** | **** | **** | **** | **** |
| Legal & accounting* | 3754 | 0.8 | **** | **** | **** | **** | 5140 | 1.4 | **** | **** | **** | **** |
| Management consultants* | 1638 | 0.4 | | | | | **** | **** | **** | **** | | |
| Other nonphysician consultants* | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| PROFESSIONAL LISTINGS, GROUP PROMOTION, & MARKETING EXPENSES | 3517 | 0.6 | 5732 | 0.9 | 1120 | 0.5 | 2034 | 0.4 | 2640 | 0.5 | 3856 | 0.8 |
| GROUP INTEREST EXPENSES | 2679 | 0.5 | 3711 | 0.8 | 1422 | 0.7 | 3456 | 0.7 | 1901 | 0.5 | **** | **** |
| OTHER NONPHYSICIAN EXPENSES | 16942 | 3.3 | 13335 | 2.2 | 5250 | 2.1 | 14169 | 3.1 | 13419 | 3.5 | 18111 | 3.4 |
| TOTAL NONPHYSICIAN EXPENSES | 232737 | 43.0 | 274763 | 48.8 | 127223 | 52.7 | 159020 | 34.7 | 166792 | 37.8 | 207069 | 43.5 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# MEAN INCOME AND EXPENSE PER PHYSICIAN — 1986
## UNITED STATES SINGLE SPECIALTY GROUPS

| | ORTHOPEDIC SURGERY | | OTOLARYN-GOLOGY | | PEDIATRICS | | RADIOLOGY | | GENERAL SURGERY | | UROLOGY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % | $ | % | $ | % |
| ALL PHYSICIAN CONSULTANT EXPENSES | **** | **** | **** | **** | **** | **** | 7720 | 2.2 | **** | **** | **** | **** |
| Fees to consulting pathologists* | | | | | | | | | | | | |
| Fees to consulting radiologists* | | | | | | | **** | **** | | | | |
| Fees to other consulting physicians* | **** | **** | **** | **** | | | **** | **** | | | | |
| NET INCOME BEFORE DISTRIBUTION TO GROUP | 319928 | 56.8 | 278103 | 51.1 | 117625 | 47.0 | 265222 | 64.7 | 293779 | 62.0 | 266563 | 56.1 |
| ALL PHYSICIAN BENEFIT EXPENSES | 49458 | 9.9 | **** | **** | 20353 | 8.2 | 46886 | 12.2 | 49760 | 11.0 | 34914 | 8.0 |
| Payroll taxes* | 3169 | 0.7 | **** | **** | **** | **** | 2997 | 0.8 | **** | **** | **** | **** |
| Insurance — health, disab, life, etc | 6113 | 1.3 | **** | **** | **** | **** | 5012 | 1.4 | **** | **** | **** | **** |
| Retirement and/or profit sharing* | 26892 | 5.9 | **** | **** | **** | **** | 27424 | 7.5 | **** | **** | **** | **** |
| Dues, memberships, & license fees* | 2491 | 0.6 | **** | **** | **** | **** | 1861 | 0.5 | **** | **** | **** | **** |
| Meetings & travel* | 4413 | 1.0 | **** | **** | **** | **** | 3477 | 0.9 | **** | **** | **** | **** |
| Other physician benefits* | 4185 | 0.9 | **** | **** | **** | **** | **** | **** | **** | **** | **** | **** |
| NET INCOME AVAILABLE FOR DISTRIBUTION | 282280 | 49.3 | 259634 | 47.1 | 102361 | 40.9 | 225661 | 54.4 | 252800 | 52.9 | 231649 | 48.1 |
| TOTAL ACCOUNTS RECEIVABLE | 178996 | 100.0 | 197758 | 100.0 | 37195 | 100.0 | 111693 | 100.0 | 119063 | 100.0 | 164991 | 100.0 |
| Current to 30 days | | 34.3 | | **** | | 38.4 | | 37.3 | | 36.7 | | 40.2 |
| 31 to 60 days | | 18.0 | | **** | | 18.3 | | 21.5 | | 18.8 | | 17.9 |
| 61 to 90 days | | 10.9 | | **** | | 9.9 | | 12.6 | | 11.8 | | 10.6 |
| 91 to 120 days | | 6.9 | | **** | | 5.7 | | 9.0 | | 9.6 | | 8.5 |
| Over 120 days | | 29.9 | | **** | | 27.6 | | 19.9 | | 23.2 | | 22.5 |
| RETAINED EARNINGS | 14647 | 3.1 | **** | **** | **** | **** | 9039 | 2.5 | 14918 | 4.0 | **** | **** |
| ACCOUNTS RECEIVABLE RATIO | | 3.8 | | 4.4 | | 1.7 | | 2.9 | | 2.8 | | 4.1 |
| GROSS COLLECTION PERCENTAGE | | 85.7 | | 83.2 | | 92.1 | | 84.7 | | 86.3 | | 88.3 |
| ADJUSTED COLLECTION PERCENTAGE | | 92.8 | | 92.6 | | 94.7 | | 90.6 | | 92.5 | | 96.2 |
| FTE EMPLOYEES PER PHYSICIAN | | 4.3 | | 4.4 | | 3.3 | | 2.7 | | 2.9 | | 3.8 |
| NUMBER OF RESPONDENTS | | 67 | | 8 | | 12 | | 32 | | 17 | | 8 |

* Indicator is computed using data from LONG FORMS Only

The results of adding individual categories will not necessarily equal the "ALL" or "TOTAL" expenses lines. See Introduction for explanation.

——— NO REPORTED EXPENSE **** DATA SUPPRESSED DUE TO FIVE OR FEWER RESPONDENTS

# MGMA 1986 PRODUCTION SURVEY REPORT

## INTRODUCTION

The 1987 MGMA Production Survey Report is based on 1986 annual medical and surgical gross charges reported by MGMA member groups in the United States and Canada. Survey questionnaires were mailed to all MGMA member groups; 615 surveys were returned, of which 611 were used to compile this report. Responding medical groups provided information concerning 8,670 group practice physicians and 669 nonphysician providers. The production survey report displays only those categories for which there was a minimum of 5 physician responses. This decision was made to both insure the anonymity of the providers involved and to increase the validity of the data contained in the report.

Confidentiality of the data reported in the survey questionnaires has been strictly adhered to. Respondents were asked not to sign or identify their questionnaires, and plain envelopes were provided for responses. Returned questionnaires were edited for clarity and content validity by the Center for Research staff. When a questionnaire contained incomplete data, a decision was made as to whether the data would be included in the computations. No attempt was made to contact the respondents, as their identities were not known.

The format and content of the MGMA Production Survey are the responsibility of the MGMA Financial Management Committee. The production survey questionnaire requested that respondents state how production was measured in their responses. Responding medical groups noted whether production was measured as professional services (charges for professional care and the professional component of ancillary services) or as total production (professional care and the total ancillary charge). Separate tables were computed in this report for both measures of production. The production survey questionnaire is reprinted on page 64 of this report.

If you have a question concerning the survey results, or comments on how this report or the survey questionnaire could be improved, please contact the MGMA/CRACHA staff. Your continued participation in the survey is greatly appreciated.

—1987 MGMA Financial Management Committee
and the MGMA/CRAHCA Staff

## HOW TO USE THIS REPORT

Production data reported in these survey results are represented by average number of patient encounters and by physician gross billings. These measures are reported for 39 physician specialties and 9 nonprovider categories. The specialty categories comprise board certified physicians, physicians (without board certification) practicing in the specialty, and physician residents in training.

Each respondent provided the annual gross charges billed by each full-time physician and nonphysician provider in the medical group. Medical groups were asked to provide the full value of gross charges, before such charges were reduced by courtesy allowances, bad debts, contractual arrangements with third parties, etc.

Mean number of outpatient visits data are reported for each specialty. Respondents were requested to average the number of patient encounters that physicians or nonphysician providers produced in each specialty. An encounter is defined as an identifiable contact between a patient and a medical group health care professional, whether or not a charge is generated. Gross charges information provided includes both outpatient and inpatient charges; thus, the average number of visits data, located on page 47, cannot be used in conjunction with other tables in the report to compute gross charges per outpatient visit information. Caution also should be used in interpreting the average number of visits data. The editing process excluded from the report any data reported in excess of 10,000 annual visits per physician; however, in certain specialties an extremely large variance still remains in the data provided.

Annual physician and nonphysician gross charges information is reproduced as reported by the survey respondents. Each unit of the following tables represents the gross charges of a group practice physician or nonphysician provider. Data provided by university groups were separated from other reporting medical groups and are provided in a separate report; copies of this university group report are available on request from MGMA.

To aid in interpreting the data, the gross charges range in which the median value occurs is noted by an asterisk(*). Simply stated, the median is the midpoint of all responses for that particular speciality after all the data are ranked from low to high. For example, for a specialty in which gross charges are reported for 83 physicians, the median is the gross charges category where the 42nd-ranked physician would be classified.

To use this report, you should evaluate both the median and the apparent distribution of the data. For example, on page 48, professional services gross charges information reported by 433 nonuniversity affiliated

medical groups is shown. The median of the first category, Allergy/Immunology, occurs in the range $280,000 - $299,000, representing average gross charges produced by the 69 physicians in the sample. The distribution of the gross charges data is also important, as it indicates that a significant number (8.7 percent) of the physicians had annual gross charges exceeding $400,000, with the highest level noted at more than $900,000. Examining the gross charges data distribution may also reveal that the specialty has several different practice patterns. An example would be gynecology, in which three distinct groupings of physician gross charges occur.

Appropriate caution should be used when interpreting the data. The information in this report has been compiled from the responses of 611 medical groups but may not be representative of all physicians, or even of group practices. In addition to evaluating the average number of visits, particular caution should be exercised in evaluating small samples of data, because the smaller the number of respondents, the lower the level of confidence that can be placed in the sample data.

The report is copyrighted by the Medical Group Management Association. The MGMA/CRAHCA staff realizes the sensitive nature of physician production information and maintains strict confidence in the treatment of individual responses.

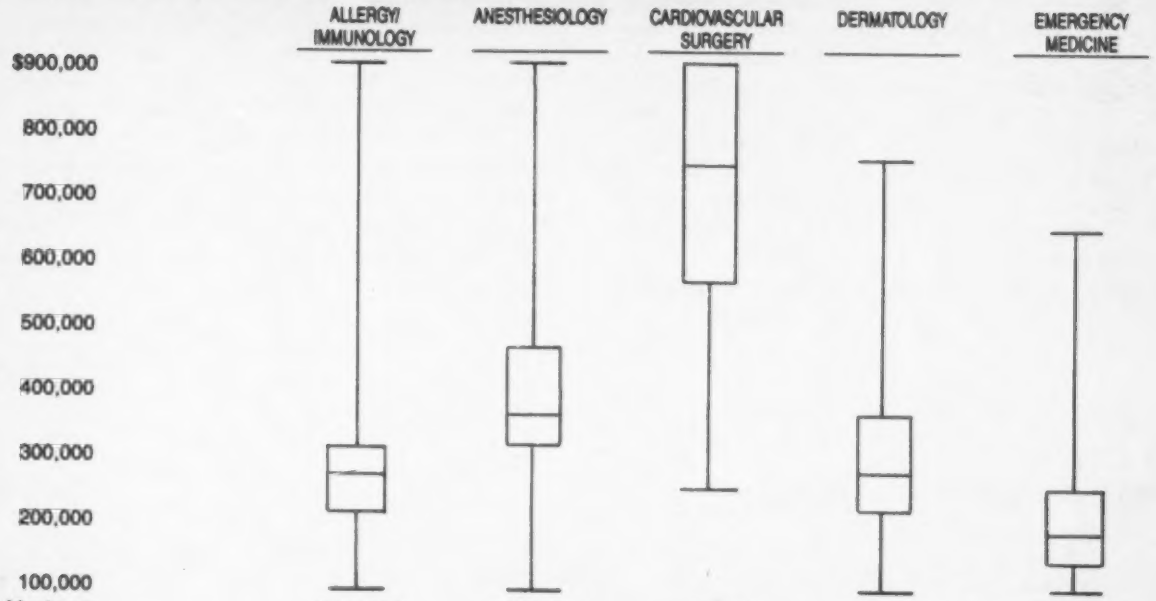
## DEMOGRAPHIC PROFILE OF RESPONDENTS

| | Frequency | Percent |
|---|---|---|
| MGMA Section | | |
| Eastern | 96 | 15.7% |
| Midwest | 194 | 31.8 |
| Southern | 169 | 27.7 |
| Western | 150 | 24.5 |
| Canada | 2 | 0.3 |
| | 611 | 100.0% |
| Number of FTE Physicians | | |
| 3 to 6 | 269 | 44.0% |
| 7 to 15 | 160 | 26.2 |
| 16 to 25 | 65 | 10.6 |
| 26 to 35 | 37 | 6.1 |
| 36 to 50 | 31 | 5.1 |
| Over 50 | 49 | 8.0 |
| | 611 | 100.0% |
| Group Type | | |
| Single Specialty | 339 | 55.8% |
| Multispecialty | 269 | 44.2 |
| | 608 | 100.0% |
| Missing | 3 | |
| University Affiliation | | |
| Centralized Plan | 6 | 24.0% |
| Departmentalized Plan | 8 | 32.0 |
| Other type plan | 11 | 44.0 |
| | 25 | 100.0% |
| Not University Affiliated | 586 | |

| | | |
|---|---|---|
| Percent of Prepaid Income | | |
| 10% | 42 | 40.8% |
| 20% | 17 | 16.5 |
| 30% | 14 | 13.6 |
| 40% | 7 | 6.8 |
| 50% | 8 | 7.8 |
| More than 60% | 15 | 14.5 |
| | 103 | 100.0% |
| Groups not reporting prepaid income | 508 | |
| Length of Time To Complete Questionnaire | | |
| 1 Hour or Less | 420 | 73.4% |
| 1.1 to 2 Hours | 77 | 13.5 |
| 2.1 to 4 Hours | 47 | 8.2 |
| 4.1 to 8 Hours | 18 | 3.2 |
| 8.1 to 16 Hours | 7 | 1.2 |
| More than 16 Hours | 3 | 0.5 |
| | 572 | 100.0% |
| Missing | 39 | |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
# PROFESSIONAL SERVICES PRODUCTION

433 GROUPS COMPARED

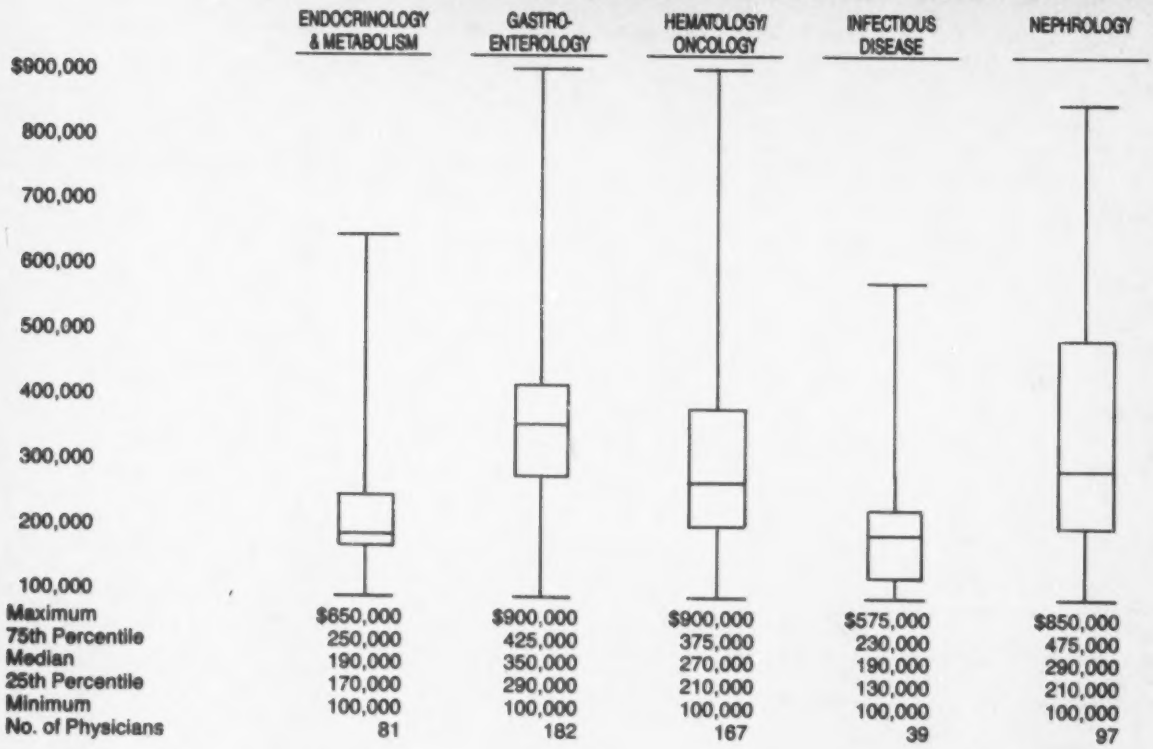



| | ALLERGY/ IMMUNOLOGY | ANESTHESIOLOGY | CARDIOVASCULAR SURGERY | DERMATOLOGY | EMERGENCY MEDICINE |
|---|---|---|---|---|---|
| Maximum | $900,000 | $900,000 | $900,000 | $750,000 | $650,000 |
| 75th Percentile | 325,000 | 475,000 | 900,000 | 375,000 | 250,000 |
| Median | 290,000 | 375,000 | 750,000 | 290,000 | 190,000 |
| 25th Percentile | 230,000 | 325,000 | 575,000 | 210,000 | 150,000 |
| Minimum | 100,000 | 100,000 | 250,000 | 100,000 | 100,000 |
| No. of Physicians | 69 | 192 | 41 | 128 | 112 |

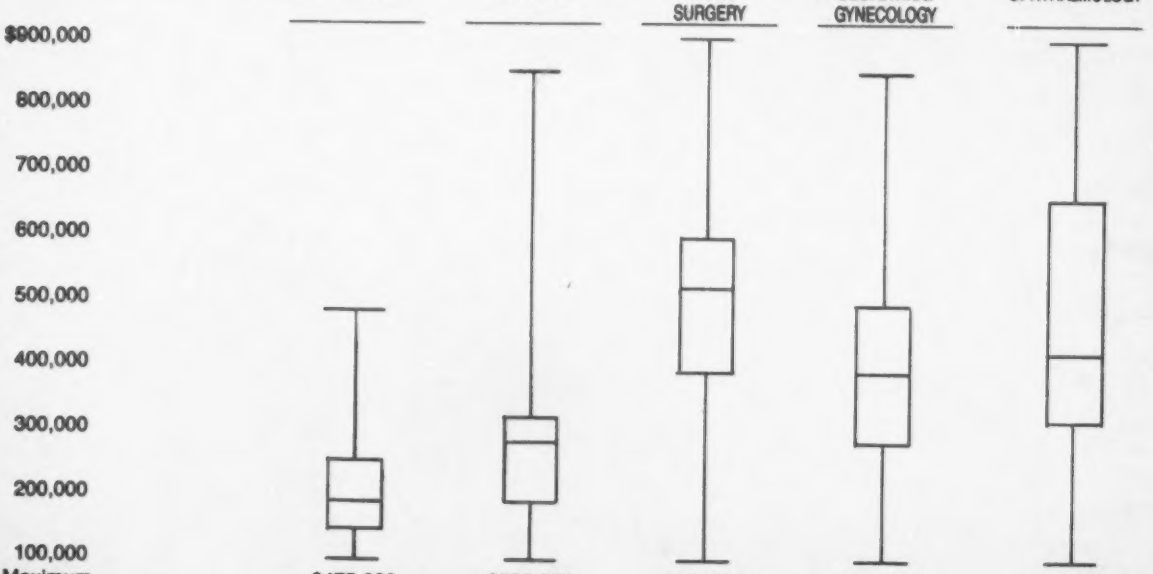
| | FAMILY/GEN MEDICINE | OCCUPATIONAL MEDICINE | INTERNAL MEDICINE | INVASIVE CARDIOLOGY | NONINVASIVE CARDIOLOGY |
|---|---|---|---|---|---|
| Maximum | $650,000 | $525,000 | $750,000 | $900,000 | $900,000 |
| 75th Percentile | 250,000 | 250,000 | 250,000 | 575,000 | 425,000 |
| Median | 190,000 | 170,000 | 190,000 | 425,000 | 325,000 |
| 25th Percentile | 150,000 | 110,000 | 150,000 | 375,000 | 210,000 |
| Minimum | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| No. of Physicians | 887 | 46 | 856 | 157 | 135 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
## EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
## PROFESSIONAL SERVICES PRODUCTION

433 GROUPS COMPARED



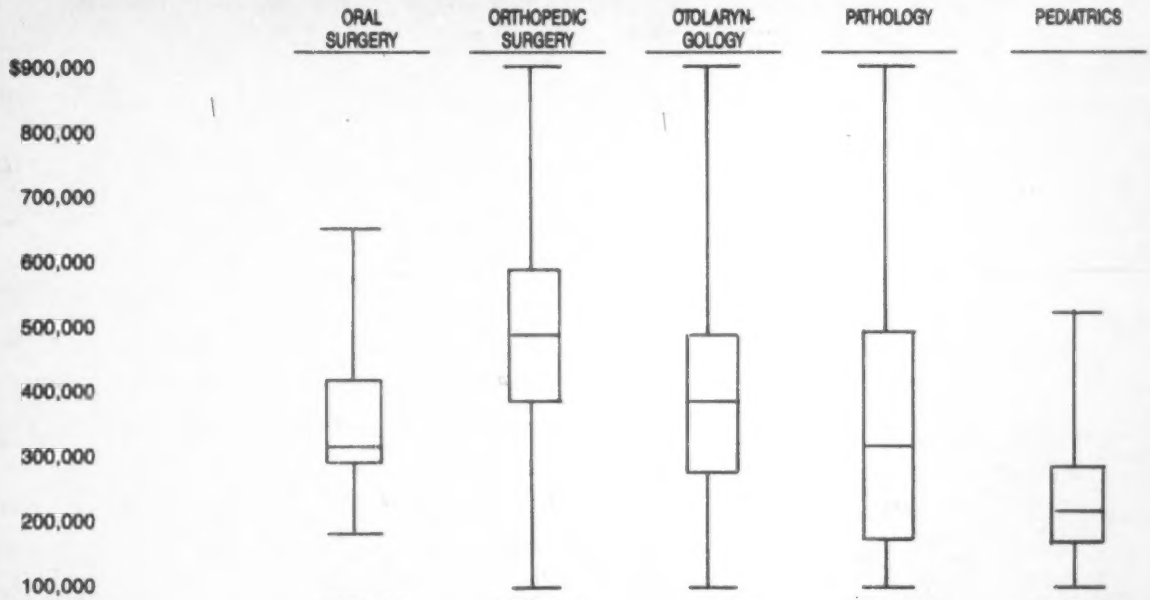

| | ENDOCRINOLOGY & METABOLISM | GASTRO-ENTEROLOGY | HEMATOLOGY/ ONCOLOGY | INFECTIOUS DISEASE | NEPHROLOGY |
|---|---|---|---|---|---|
| Maximum | $650,000 | $900,000 | $900,000 | $575,000 | $850,000 |
| 75th Percentile | 250,000 | 425,000 | 375,000 | 230,000 | 475,000 |
| Median | 190,000 | 350,000 | 270,000 | 190,000 | 290,000 |
| 25th Percentile | 170,000 | 290,000 | 210,000 | 130,000 | 210,000 |
| Minimum | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| No. of Physicians | 81 | 182 | 167 | 39 | 97 |



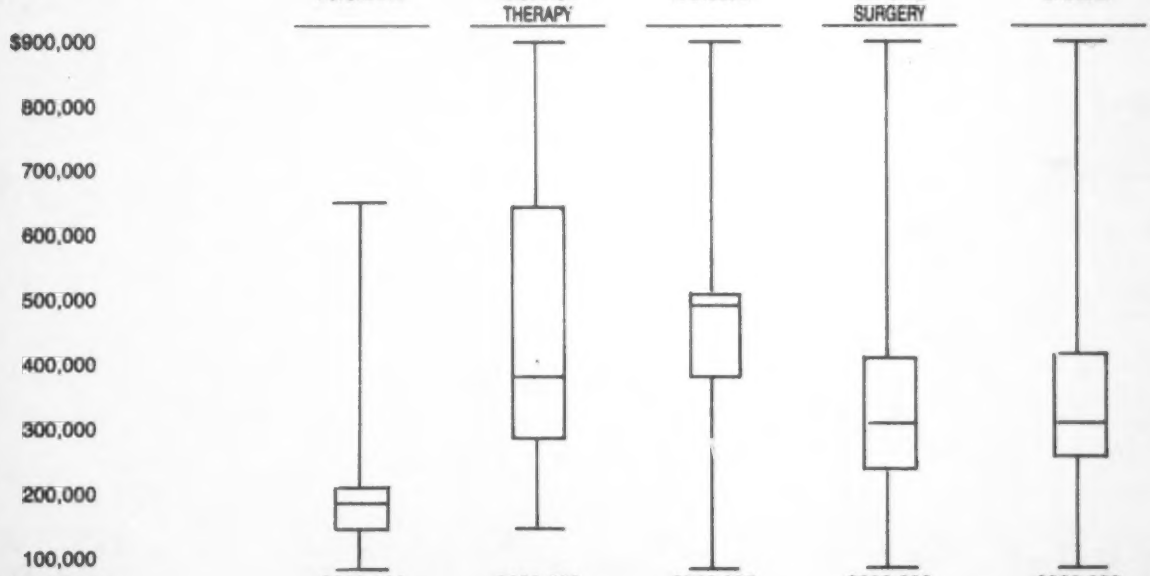

| | RHEUMATOLOGY | NEUROLOGY | NEURO SURGERY | OBSTETRICS/ GYNECOLOGY | OPHTHALMOLOGY |
|---|---|---|---|---|---|
| Maximum | $475,000 | $850,000 | $900,000 | $850,000 | $900,000 |
| 75th Percentile | 250,000 | 325,000 | 575,000 | 475,000 | 650,000 |
| Median | 190,000 | 270,000 | 525,000 | 375,000 | 425,000 |
| 25th Percentile | 150,000 | 190,000 | 375,000 | 270,000 | *325,000 |
| Minimum | 100,000 | 100,000 | 110,000 | 100,000 | 100,000 |
| No. of Physicians | 89 | 177 | 61 | 496 | 268 |

## MEDICAL GROUP MANAGEMENT ASSOCIATION
## EXECUTIVE SUMMARY — GRAPHIC DIAGRAMS 1986
## PROFESSIONAL SERVICES PRODUCTION

433 GROUPS COMPARED




| | ORAL SURGERY | ORTHOPEDIC SURGERY | OTOLARYN-GOLOGY | PATHOLOGY | PEDIATRICS |
|---|---|---|---|---|---|
| Maximum | $650,000 | $900,000 | $900,000 | $900,000 | $525,000 |
| 75th Percentile | 425,000 | 575,000 | 475,000 | 475,000 | 270,000 |
| Median | 325,000 | 475,000 | 375,000 | 325,000 | 210,000 |
| 25th Percentile | 290,000 | 375,000 | 270,000 | 170,000 | 170,000 |
| Minimum | 170,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| No. of Physicians | 13 | 458 | 183 | 48 | 520 |




| | PSYCHIATRY | RADIATION THERAPY | RADIOLOGY | GENERAL SURGERY | UROLOGY |
|---|---|---|---|---|---|
| Maximum | $650,000 | $900,000 | $900,000 | $900,000 | $900,000 |
| 75th Percentile | 230,000 | 650,000 | 525,000 | 425,000 | 425,000 |
| Median | 190,000 | 375,000 | 475,000 | 325,000 | 325,000 |
| 25th Percentile | 150,000 | 290,000 | 375,000 | 250,000 | 270,000 |
| Minimum | 100,000 | 150,000 | 100,000 | 100,000 | 100,000 |
| No. of Physicians | 122 | 29 | 358 | 408 | 160 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# AVERAGE NUMBER OF VISITS — 1986
## 366 GROUPS REPORTING

MEAN NUMBER OF VISITS PER MD-DDS

| SPECIALTY | ALL US | EAST | MIDWEST | SOUTH | WEST |
|---|---|---|---|---|---|
| ALLERGY/IMMUNOLOGY | 5175 | 4475 | 5094 | **** | 5872 |
| ANESTHESIOLOGY | 951 | **** | **** | **** | **** |
| CARDIOVASCULAR SURGERY | 888 | **** | 998 | **** | **** |
| COLON & RECTAL SURGERY | 3083 | — | **** | **** | **** |
| DENTISTRY | **** | — | **** | — | — |
| DERMATOLOGY | 6087 | 6814 | 7024 | 4742 | 5101 |
| EMERGENCY MEDICINE | 4674 | 4151 | 5221 | **** | 4615 |
| FAMILY PRACTICE | 5153 | 4438 | 5128 | 5778 | 4791 |
| OCCUPATIONAL MEDICINE | 4515 | **** | 4737 | 3876 | 4409 |
| INTERNAL MEDICINE | 3860 | 3846 | 3725 | 3889 | 4026 |
| INVASIVE CARDIOLOGY | 2350 | 1119 | 2201 | 3504 | 2166 |
| NONINVASIVE CARDIOLOGY | 2923 | 3927 | 2759 | 1848 | 2977 |
| ENDOCRINOLOGY | 3502 | 4072 | 3119 | 2993 | 4018 |
| GASTROENTEROLOGY | 2663 | 3499 | 2530 | 2585 | 2384 |
| HEMATOLOGY/ONCOLOGY | 3268 | 3500 | 3347 | 2732 | 3485 |
| INFECTIOUS DISEASE | 3308 | 4458 | 1798 | 2619 | 5277 |
| NEPHROLOGY | 2402 | 2484 | 2476 | 1025 | 2879 |
| PULMONARY DISEASE | 2862 | 3500 | 2665 | 2716 | 3061 |
| RHEUMATOLOGY | 3277 | 3430 | 3452 | 2944 | 3208 |
| NEONATOLOGY | **** | — | **** | — | **** |
| NEUROLOGY | 2224 | 1704 | 2622 | 1831 | 1965 |
| NEUROSURGERY | 1435 | **** | 1301 | **** | 1506 |
| NUCLEAR MEDICINE | 2668 | **** | **** | **** | **** |
| OBSTETRICS/GYNECOLOGY | 3795 | 4098 | 3799 | 3785 | 3706 |
| GYNECOLOGY | 3019 | **** | 3073 | **** | **** |

| SPECIALTY | ALL US | EAST | MIDWEST | SOUTH | WEST |
|---|---|---|---|---|---|
| OPHTHALMOLOGY | 5210 | 5805 | 5564 | 4694 | 4588 |
| ORAL SURGERY | 2535 | **** | 2903 | 2508 | — |
| ORTHOPEDIC SURGERY | 3865 | 3892 | 4117 | 3548 | 3784 |
| OTOLARYNGOLOGY | 4389 | 4014 | 4643 | 5069 | 3656 |
| PATHOLOGY | **** | — | — | **** | — |
| PEDIATRICS | 5477 | 5667 | 5685 | 5358 | 5113 |
| PHYSICAL MEDICINE | 1853 | **** | 1183 | **** | **** |
| PLASTIC SURGERY | 2115 | **** | **** | 2424 | 2080 |
| PSYCHIATRY | 1758 | **** | 1910 | 1629 | 1705 |
| RADIATION THERAPY | 4180 | **** | **** | **** | **** |
| RADIOLOGY | 8818 | **** | 9604 | 7218 | 9490 |
| GENERAL SURGERY | 2155 | 2239 | 2222 | 1936 | 2175 |
| UROLOGY | 2761 | 3141 | 2824 | 2672 | 2484 |
| OTHER PHYSICIANS | 1779 | **** | 1863 | 2024 | 1366 |
| AUDIOLOGY | 1812 | 3291 | 1500 | **** | **** |
| NURSE PRACTITIONER | 2234 | **** | 1972 | **** | 2771 |
| OPTOMETRY | 2856 | **** | 3088 | **** | 2244 |
| PHYSICAL THERAPY | 3590 | 3521 | 4162 | **** | 2914 |
| PHYSICIAN'S ASSISTANT | 2799 | **** | 3360 | **** | 3062 |
| PODIATRY | 3032 | — | 3847 | **** | **** |
| PSYCHOLOGY | 1325 | **** | 1348 | **** | 1788 |
| SOCIAL WORK | 1059 | **** | 1252 | **** | — |

****Indicates average visits based on less than 3 medical groups (data suppressed).

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES — 1986
## 433 GROUPS REPORTING

| SPECIALTY | GROSS CHARGES (THOUSANDS) | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
| ALLERGY/IMMUNOLOGY | 4 | 2 | | 1 | | 6 | 4 | 5 | 7 | 3 | 5* | 18 | 8 | | 2 | | | 2 | | 1 | 1 | 69 |
| ANESTHESIOLOGY | 3 | | 4 | 2 | 1 | 1 | 1 | 2 | 7 | 8 | 15 | 37 | 39* | 23 | 33 | 5 | 2 | 1 | | 7 | 1 | 192 |
| CARDIOVASCULAR SURGERY | | | | | | | | | 1 | | | 1 | 2 | 2 | 4 | | 4 | 4 | 3* | 9 | 11 | 41 |
| COLON & RECTAL SURGERY | | | | | | | | | | 1 | | 2 | 1 | | 1 | 1 | | | 7* | | | 13 |
| DENTISTRY | 1 | | | 1 | | 1 | 2 | 2* | 1 | | 2 | | 1 | | | | | | | | | 11 |
| DERMATOLOGY | 4 | | 4 | 5 | 5 | 8 | 13 | 8 | 13 | 3 | 7* | 18 | 12 | 14 | 7 | 1 | 2 | 3 | 1 | | | 128 |
| EMERGENCY MEDICINE | 3 | 6 | 16 | 8 | 13 | 24* | 6 | 7 | 10 | 2 | 7 | 4 | 2 | 1 | | 1 | | 2 | | | | 112 |
| FAMILY/GENERAL MEDICINE | 51 | 39 | 97 | 90 | 94 | 118* | 95 | 61 | 64 | 30 | 21 | 59 | 32 | 15 | 11 | 2 | 3 | 5 | | | | 887 |
| INDUSTRIAL MEDICINE | 10 | 4 | 4 | 2 | 7* | 1 | 3 | 1 | 3 | 1 | 2 | 3 | 2 | 1 | | 2 | | | | | | 46 |
| INTERN MED (NONSSP) | 49 | 44 | 61 | 78 | 101 | 105* | 109 | 63 | 55 | 56 | 26 | 50 | 30 | 12 | 5 | 5 | 3 | | 4 | | | 856 |
| INVASIVE CARDIOLOGY | 3 | | | | 1 | | 1 | | 3 | 4 | 4 | 20 | 26 | 20* | 17 | 13 | 18 | 10 | 8 | 2 | 7 | 157 |
| NONINVAS CARDIOLOGY | 4 | 2 | 1 | 8 | 7 | 7 | 8 | 7 | 10 | 6 | 6 | 17* | 14 | 15 | 11 | 5 | 2 | 4 | | | 1 | 135 |
| ENDOCRINOLOGY | 1 | 2 | 7 | 10 | 11 | 10* | 12 | 2 | 7 | 2 | 4 | 3 | 4 | 1 | 3 | | 1 | 1 | | | | 81 |
| GASTROENTEROLOGY | 1 | 1 | | 1 | 4 | 2 | 6 | 7 | 10 | 11 | 14 | 34* | 32 | 26 | 9 | 9 | 4 | 6 | 1 | 3 | 1 | 182 |
| HEMATOLOGY/ONCOLOGY | 4 | 1 | 6 | 4 | 21 | 4 | 13 | 10 | 11 | 14* | 6 | 24 | 19 | 14 | 9 | 1 | 1 | 3 | 1 | | 1 | 167 |
| INFECTIOUS DISEASE | 5 | 2 | 4 | 5 | 2 | 2* | 2 | 8 | 1 | 4 | | 1 | 1 | | 1 | | 1 | | | | | 39 |
| NEPHROLOGY | 2 | 3 | 2 | 2 | 3 | 2 | 11 | 5 | 10 | 6 | 7* | 4 | 7 | 2 | 8 | 2 | 14 | 6 | 0 | 1 | | 97 |
| PULMONARY DISEASE | 1 | 1 | 4 | 6 | 5 | 9 | 11 | 9 | 14 | 13* | 11 | 26 | 13 | 5 | 7 | 1 | | 1 | 2 | | | 139 |
| RHEUMATOLOGY | 7 | | 6 | 14 | 11 | 11* | 8 | 6 | 6 | 7 | 2 | 8 | 1 | 1 | 1 | | | | | | | 89 |
| NEONATOLOGY | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 1 | | 1* | | 2 | 3 | 1 | | | 1 | 3 | | | | 21 |
| NEUROLOGY | 5 | 3 | 8 | 11 | 10 | 9 | 16 | 16 | 8 | 15* | 9 | 23 | 23 | 7 | 3 | 3 | 2 | 2 | 3 | 1 | | 177 |
| NEUROSURGERY | | 1 | 1 | | | | | 1 | 1 | 4 | 4 | 2 | 2 | 4 | 7 | 5* | 15 | 11 | 1 | 1 | 1 | 61 |
| NUCLEAR MEDICINE | | | | 1 | | | 2 | | 1 | | 1 | | | 1* | 2 | 1 | | 2 | | 1 | | 12 |
| OBSTETRICS/GYNECOLOGY | 11 | 1 | 4 | 7 | 10 | 8 | 20 | 23 | 29 | 26 | 36 | 66 | 61* | 57 | 52 | 32 | 22 | 20 | 8 | 3 | | 496 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES — 1986
## 433 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

| SPECIALTY | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GYNECOLOGY | 2 | 2 | 2 | 4 | 1 | 1 | 1 | | 2 | 3* | 3 | | 5 | 3 | 2 | | | 1 | | 1 | 1 | 34 |
| OPHTHALMOLOGY | 13 | | 2 | 7 | 2 | 2 | 6 | 10 | 8 | 7 | 7 | 29 | 26 | 25* | 16 | 22 | 6 | 18 | 18 | 10 | 34 | 268 |
| ORAL SURGERY | | | | | 1 | | | | 1 | 1 | 2 | 4* | | 2 | 1 | | | 1 | | | | 13 |
| ORTHOPEDIC SURGERY | 4 | 1 | 2 | 1 | 3 | 7 | 5 | 5 | 9 | 14 | 12 | 41 | 56 | 52 | 49* | 48 | 38 | 48 | 20 | 14 | 29 | 458 |
| OTOLARYNGOLOGY | 3 | 1 | 3 | 4 | 3 | 5 | 5 | 8 | 11 | 11 | 11 | 22 | 28* | 21 | 14 | 10 | 8 | 8 | 3 | | 4 | 183 |
| PATHOLOGY | 1 | | | 1 | 12 | 5 | | | | | | 11* | 1 | 3 | 10 | 1 | | | | | 3 | 48 |
| PEDIATRICS | 24 | 17 | 29 | 50 | 67 | 49 | 56* | 50 | 40 | 37 | 24 | 53 | 15 | 5 | 3 | 1 | | | | | | 520 |
| PHYSICAL MEDICINE | 4 | 2 | 4 | 1 | 9* | 4 | 2 | | 2 | | | | | 1 | | 1 | | | | | | 30 |
| PLASTIC SURGERY | 1 | | | 0 | 1 | | 1 | | 3 | 3 | | 3 | 6* | 6 | 1 | 7 | 1 | 2 | 1 | | | 36 |
| PSYCHIATRY | 4 | 4 | 11 | 15 | 14 | 20* | 17 | 9 | 7 | 3 | 4 | 4 | 3 | 4 | | 1 | 1 | 1 | | | | 122 |
| RADIATION THERAPY | | | | 1 | | 1 | 1 | | 3 | | 6 | | 5* | | 1 | 1 | 1 | 3 | | 4 | 2 | 29 |
| RADIOLOGY | 5 | | 2 | 1 | | | | 3 | 5 | 1 | 10 | 41 | 77 | 29 | 71* | 25 | 29 | 14 | 22 | 4 | 19 | 358 |
| GENERAL SURGERY | 5 | 6 | 9 | 9 | 13 | 16 | 21 | 13 | 21 | 17 | 21 | 70* | 53 | 53 | 33 | 21 | 8 | 11 | 1 | 5 | 2 | 408 |
| UROLOGY | 4 | 3 | 1 | 1 | 3 | 1 | 6 | 7 | 13 | 9 | 7 | 28* | 23 | 24 | 7 | 8 | 1 | 3 | 3 | 2 | 6 | 160 |
| OTHER PHYSICIAN | 2 | | 1 | | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 8 | 6 | 8* | 6 | 8 | 5 | 3 | 6 | 3 | 4 | 70 |

| | LESS THAN 10 | 10 TO 19 | 20 TO 29 | 30 TO 39 | 40 TO 49 | 50 TO 59 | 60 TO 69 | 70 TO 79 | 80 TO 89 | 90 TO 99 | 100 TO 109 | 110 TO 119 | 120 TO 129 | 130 TO 139 | 140 TO 149 | 150 TO 159 | 160 TO 169 | 170 TO 179 | 180 TO 189 | 190 TO 199 | 200 AND OVER | TOTAL FTE STAFF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AUDIOLOGY | 5 | 2 | 5 | 6 | 8 | 4 | 9* | 4 | 5 | 3 | 5 | 4 | 1 | 8 | | 2 | | | | | 2 | 73 |
| NURSE PRACTITIONER | 7 | 7 | 2 | 8 | 7* | 4 | 5 | 5 | 3 | 5 | 2 | | 2 | 1 | 1 | 1 | | | | | | 60 |
| OPTOMETRY | 2 | 1 | 2 | | 3 | 2 | 3 | 3 | 5 | 2 | 2* | 1 | 4 | 2 | 1 | 2 | 1 | 1 | 1 | | 11 | 49 |
| PHYSICAL THERAPY | 2 | 1 | | 1 | 7 | 9 | 4 | 10 | 26* | 7 | 8 | 2 | 3 | 2 | 7 | 8 | | | 1 | 5 | 5 | 108 |
| PHYSICIAN'S ASSISTANT | 5 | 1 | 5 | 2 | 3 | | 3 | 11 | 5 | 3* | 5 | 9 | 6 | 2 | 2 | 5 | 2 | 2 | | 2 | 1 | 74 |
| PODIATRY | | | | | | | | 1 | 1 | 1 | | 1 | 3 | | 2* | 1 | | 1 | 1 | | 4 | 16 |
| PSYCHOLOGY | | 1 | 1 | 1 | 4 | 2 | 4 | 9 | 12 | 6 | 16* | 3 | 4 | 8 | 3 | 4 | 3 | 3 | 1 | 1 | 2 | 88 |
| SOCIAL WORK | 2 | 1 | 2 | 1 | 6 | 8 | 4* | 5 | 5 | 2 | 5 | 3 | | | | 1 | 1 | 1 | | | | 47 |

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL AND ANCILLARY GROSS CHARGES — 1986
## 151 GROUPS REPORTING

| SPECIALTY | GROSS CHARGES (THOUSANDS) | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
| ALLERGY/IMMUNOLOGY | | | | 2 | 1 | 2 | | 1* | 1 | | 1 | 3 | 1 | | | | | | | | | 12 |
| ANESTHESIOLOGY | | | | | | | | | | | | | | | | 8 | 21* | | | | | 29 |
| CARDIOVASCULAR SURGERY | | | | | | | | | | | | | 1 | 2* | 1 | | | | | | 2 | 6 |
| COLON & RECTAL SURGERY | | | | | | | | | | | | | | | | | | | | | | |
| DENTISTRY | 4* | 2 | | | | | | | | | | | | | | | | | | | | 6 |
| DERMATOLOGY | 1 | | | 1 | | | | 4 | 2 | | | 4* | 1 | 3 | 1 | 3 | 2 | 1 | | 1 | | 24 |
| EMERGENCY MEDICINE | | 1 | | | 1 | | 3 | | 1* | 2 | | | | 1 | 2 | | | | | | | 11 |
| FAMILY/GENERAL MEDICINE | 9 | 9 | 8 | 11 | 28 | 24 | 28 | 30 | 37* | 50 | 33 | 46 | 11 | 6 | 5 | 1 | 2 | 1 | 5 | | 1 | 345 |
| INDUSTRIAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| INTERN MED (NONSSP) | 15 | 20 | 20 | 15 | 19 | 17 | 27 | 25* | 22 | 23 | 14 | 41 | 12 | 5 | 1 | 1 | 2 | | 1 | | | 280 |
| INVASIVE CARDIOLOGY | 1 | | | | | | | | 2 | - | 4 | 6 | 2 | 5 | 5 | 7* | 3 | 14 | 4 | 3 | 2 | 58 |
| NONINVAS CARDIOLOGY | | | | | 2 | | | | 1 | 1 | 2 | 6 | 3* | 2 | 1 | 3 | 1 | 3 | | 2 | | 27 |
| ENDOCRINOLOGY | | | | | 1 | 1 | 1 | | 1 | 2 | 1 | 4* | 3 | | 2 | | | | | | | 16 |
| GASTROENTEROLOGY | 1 | | | | | | | 1 | | 4 | 2 | 8 | 6 | 3* | 10 | 1 | | 6 | 4 | 1 | | 47 |
| HEMATOLOGY/ONCOLOGY | | | | 1 | | 2 | | 2 | 2 | | 1 | 4 | 12 | 11* | 10 | 3 | 1 | 4 | 1 | | | 54 |
| INFECTIOUS DISEASE | 1 | | | | 1 | | | 1 | | 2* | | 1 | 1 | | 3 | | | | | | | 10 |
| NEPHROLOGY | | | | | | | | | | | | | | | | | | | | | | |
| PULMONARY DISEASE | 3 | | | | | | | 1 | 3 | 2 | 4 | 12* | 6 | 3 | | 1 | | 3 | 1 | | | 39 |
| RHEUMATOLOGY | | | | 1 | 2 | | 1 | 1 | 2 | 2 | 2* | | 2 | 2 | 1 | 2 | | | | | 1 | 19 |
| NEONATOLOGY | | | | | | | | | | | | | | | | | | | | | | |
| NEUROLOGY | 2 | | | | 1 | | | | 1 | 1 | 1 | 9* | 1 | 1 | 1 | 2 | | 2 | | 1 | | 23 |
| NEUROSURGERY | | | | | | | | | | | | | | 1 | 1 | | 2 | 1 | 5* | 3 | 3 | 16 |
| NUCLEAR MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| OBSTETRICS/GYNECOLOGY | 1 | 3 | 3 | 5 | | 1 | 2 | 4 | 5 | 5 | 8 | 23 | 16* | 10 | 9 | 6 | 10 | 6 | 4 | 2 | | 123 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL AND ANCILLARY GROSS CHARGES — 1986
## 151 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

| SPECIALTY | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GYNECOLOGY | 1 | | | 1 | | 1 | | 1 | 2* | 1 | 2 | 1 | 1 | | 1 | | | | | | | 12 |
| OPHTHALMOLOGY | 2 | 1 | 1 | 1 | | | | | 1 | 3 | | 3 | 1 | 1 | 7 | 10* | 4 | 2 | 2 | | 8 | 47 |
| ORAL SURGERY | | | | | | | | | | | | | | | | | | | | | | |
| ORTHOPEDIC SURGERY | 1 | | 1 | 1 | | 1 | 1 | | 1 | 2 | 2 | 8 | 6 | 10 | 17 | 13 | 18* | 19 | 20 | 4 | 14 | 139 |
| OTOLARYNGOLOGY | 1 | | | | | 3 | | | | 1 | | 10* | | 3 | 1 | 1 | 1 | 3 | | | | 24 |
| PATHOLOGY | | | | | | | 4 | 7* | | | | | | | | 5 | | | | | | 16 |
| PEDIATRICS | 17 | 12 | 7 | 10 | 11 | 10 | 15* | 20 | 14 | 8 | 7 | 6 | 3 | 2 | | 2 | 1 | 5 | | | | 150 |
| PHYSICAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| PLASTIC SURGERY | | | | | | | | | | | | | | | | | | | | | | |
| PSYCHIATRY | 4 | 1 | 1* | | | | | | | | 6 | | | | | | | | | | | 12 |
| RADIATION THERAPY | | | | | | | | | | | | | | | | | | | | | | |
| RADIOLOGY | 1 | | 1 | | | | | 1 | | | | 5* | | | | 4 | | | 2 | | | 14 |
| GENERAL SURGERY | 3 | 4 | 1 | 1 | 5 | 2 | 6 | 3 | 5 | 4 | 2 | 21* | 12 | 10 | 9 | 9 | 4 | 1 | | | | 102 |
| UROLOGY | 1 | 1 | 1 | 1 | 1 | | 1 | | 2 | 1 | 1 | 7 | 8* | 6 | 2 | 2 | 6 | | 2 | | | 43 |
| OTHER PHYSICIAN | | | | | 1 | | | | | | | | 4 | | 2 | 2 | 1 | 1* | 2 | 6 | 2 | 21 |

| SPECIALTY | LESS THAN 10 | 10 TO 19 | 20 TO 29 | 30 TO 39 | 40 TO 49 | 50 TO 59 | 60 TO 69 | 70 TO 79 | 80 TO 89 | 90 TO 99 | 100 TO 109 | 110 TO 119 | 120 TO 129 | 130 TO 139 | 140 TO 149 | 150 TO 159 | 160 TO 169 | 170 TO 179 | 180 TO 189 | 190 TO 199 | 200 AND OVER | TOTAL FTE STAFF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AUDIOLOGY | | | | | | | | | | | | | | | | | | | | | | |
| NURSE PRACTITIONER | 2 | 2 | 2 | | 2 | 6 | 5* | 1 | 1 | 3 | 3 | 2 | 1 | 1 | | | | 1 | 3 | | 2 | 37 |
| OPTOMETRY | | | | | | | | | | 1 | | | | | 1 | | | | 1 | 1 | 5* | 9 |
| PHYSICAL THERAPY | | | | | | | 2 | | 3 | 6* | | 3 | | | | | | | | | | 14 |
| PHYSICIAN'S ASSISTANT | 3 | | 4 | 2 | 2 | 4 | | | 5 | 2 | 1 | 1* | 2 | | 3 | 1* | | 1 | | 1 | 1 | 48 |
| PODIATRY | | | | | | | | | | | | | | | | | | | | | | |
| PSYCHOLOGY | 2 | | 1 | | 1 | | | 1 | 1 | 26* | | 1 | | 1 | | | | | | | 1 | 35 |
| SOCIAL WORK | 6* | 1 | 1 | | 1 | | | | | 2 | | | | | | | | | | | | 11 |
| SURGEON'S ASSISTANT | | | | | | | | | | | | | | | | | | | | | | |

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES — 1986
# GROUPS WITH PREPAID COMPONENT
69 GROUPS REPORTING

| SPECIALTY | GROSS CHARGES (THOUSANDS) | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
| ALLERGY/IMMUNOLOGY | | | | 1 | | | 2 | 1 | 3 | 1 | 1 | 9* | 5 | | 1 | | | | | 1 | | 25 |
| ANESTHESIOLOGY | | | | 1 | | | | | 1 | 3 | 6 | 8 | 16 | 6* | 32 | | 2 | | | 2 | | 77 |
| CARDIOVASCULAR SURGERY | | | | | | | | | | | | | 2 | | 1 | | | 1* | | 2 | 1 | 7 |
| COLON & RECTAL SURGERY | | | | | | | | | | | | 1 | | | | 1 | | | 4* | | | 6 |
| DENTISTRY | 1 | | | | | 1 | | | 1* | | 2 | | 1 | | | | | | | | | 6 |
| DERMATOLOGY | 3 | | | 1 | 2 | 2 | 2 | 1 | 3 | 1 | 6* | 5 | 7 | 4 | 2 | | 1 | 1 | | | | 41 |
| EMERGENCY MEDICINE | | 2 | 4 | 2 | 7 | 6 | 5* | 5 | 6 | | 7 | 3 | 2 | 1 | | | | | | | | 50 |
| FAMILY/GENERAL MEDICINE | 15 | 10 | 28 | 32 | 43 | 65* | 38 | 24 | 25 | 13 | 9 | 22 | 13 | 5 | 3 | 2 | 2 | 5 | | | | 354 |
| INDUSTRIAL MEDICINE | 2 | 2 | 1 | 1 | 2* | 1 | 2 | | 1 | 1 | | 1 | | | | | | | | | | 14 |
| INTERN MED (NONSSP) | 6 | 12 | 16 | 24 | 33 | 41* | 38 | 22 | 13 | 16 | 7 | 20 | 5 | 5 | | 3 | 1 | | 2 | | | 264 |
| INVASIVE CARDIOLOGY | | | | | | | | | | 1 | | 4 | 6 | 3 | 5* | 2 | 6 | 3 | 1 | | | 31 |
| NONINVAS CARDIOLOGY | | | | | | 1 | 3 | 1 | 3 | 1 | 2 | 5* | 1 | 1 | | 3 | | 2 | | | | 23 |
| ENDOCRINOLOGY | | | 2 | 3 | 5 | 3* | 3 | 1 | 2 | 1 | 1 | | | | | | | | | | | 21 |
| GASTROENTEROLOGY | | | | 1 | | | | | 3 | 1 | 6 | 6 | 8* | 7 | 3 | 6 | 3 | 1 | | 1 | | 46 |
| HEMATOLOGY/ONCOLOGY | | | 3 | 1 | 10 | 2 | 8 | 4* | 4 | 7 | 3 | 7 | 2 | 3 | 2 | | | | | | | 56 |
| INFECTIOUS DISEASE | 1 | 1 | | 2 | | 1 | 1* | 3 | 1 | 1 | | | | | 1 | | | | | | | 12 |
| NEPHROLOGY | | | | | 1 | 1 | 6 | 2 | 2* | 3 | | 2 | 3 | | 1 | | | 2 | 0 | | | 23 |
| PULMONARY DISEASE | | | | 2 | 4 | 2 | 4 | 3 | 3* | 3 | 4 | 6 | 1 | | | | | | 1 | | | 33 |
| RHEUMATOLOGY | | | 1 | 6 | 2 | 4* | 3 | | 2 | 4 | 1 | 1 | 1 | | | | | | | | | 25 |
| NEONATOLOGY | | | | | | | | | | | | | | | | | | | | | | |
| NEUROLOGY | | 1 | 1 | | 2 | 1 | 1 | 3 | 1 | 2 | 2 | 7* | 5 | 1 | 1 | | 2 | 1 | 1 | 1 | | 33 |
| NEUROSURGERY | | | | | | | | | | 1 | | 1 | | | 1 | | 2* | 2 | 1 | | | 8 |
| NUCLEAR MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| OBSTETRICS/GYNECOLOGY | 2 | 1 | | 2 | 3 | 2 | 3 | 2 | 9 | 10 | 9 | 23 | 18* | 19 | 16 | 11 | 7 | 6 | 1 | 1 | | 145 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES -- 1986
# GROUPS WITH PREPAID COMPONENT
## 69 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

| SPECIALTY | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GYNECOLOGY | | | | | | | | | | | | | | | | | | | | | | |
| OPHTHALMOLOGY | 1 | | | | | | 1 | 1 | 3 | 4 | 2 | 7 | 8 | 8* | 6 | 6 | 3 | 3 | 3 | 1 | 3 | 60 |
| ORAL SURGERY | | | | | | | | | | 1 | 2 | 2* | | 1 | 1 | | | 1 | | | | 8 |
| ORTHOPEDIC SURGERY | 3 | | 2 | | 1 | 1 | 2 | 1 | 4 | 6 | 2 | 6 | 14 | 16 | 20* | 16 | 9 | 8 | 4 | 3 | 4 | 122 |
| OTOLARYNGOLOGY | | | | | | 1 | 2 | 1 | 3 | 1 | 2 | 7 | 14* | 8 | 4 | 3 | 3 | 5 | | | | 54 |
| PATHOLOGY | | | | | | | | | | | | 5* | | | 2 | 1 | | | | | | 8 |
| PEDIATRICS | 8 | 3 | 9 | 11 | 20 | 20 | 24* | 19 | 19 | 14 | 12 | 19 | 6 | 2 | 1 | | | | | | | 187 |
| PHYSICAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| PLASTIC SURGERY | | | | 0 | 1 | | | | | 1 | | 3 | 2 | 5* | 1 | 5 | | | 1 | | | 19 |
| PSYCHIATRY | 1 | 2 | 3 | 10 | 3 | 4* | 5 | 2 | 1 | 1 | 2 | 3 | 3 | 2 | | | | | | | | 42 |
| RADIATION THERAPY | | | | | | 1 | 1 | | 2 | | | | 1 | | | 1* | | 3 | | 3 | | 12 |
| RADIOLOGY | 1 | | | | | | | 1 | 1 | 1 | | 8 | 5 | 4 | 6 | 6* | 11 | | 12 | | 2 | 58 |
| GENERAL SURGERY | 2 | 2 | 2 | | 3 | 5 | 7 | 2 | 2 | 6 | 7 | 17 | 13* | 22 | 8 | 5 | 1 | 7 | | 3 | 1 | 115 |
| UROLOGY | | | 1 | 1 | | | 1 | | 4 | 2 | 2 | 7 | 8* | 6 | 1 | 3 | | | 1 | | | 37 |
| OTHER PHYSICIAN | 1 | | | | | | | | | | | 1 | 1 | 1 | 1 | 3* | | 1 | 4 | 1 | 2 | 16 |

| | LESS THAN 10 | 10 TO 19 | 20 TO 29 | 30 TO 39 | 40 TO 49 | 50 TO 59 | 60 TO 69 | 70 TO 79 | 80 TO 89 | 90 TO 99 | 100 TO 109 | 110 TO 119 | 120 TO 129 | 130 TO 139 | 140 TO 149 | 150 TO 159 | 160 TO 169 | 170 TO 179 | 180 TO 189 | 190 TO 199 | 200 AND OVER | TOTAL FTE STAFF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AUDIOLOGY | | | 4 | 2 | 3 | 3 | 2* | 2 | 1 | 2 | 1 | 2 | 1 | 2 | | | | | | | | 25 |
| NURSE PRACTITIONER | | . | 1 | 3 | 3 | | 1 | 1* | 1 | 2 | 2 | | | 1 | 1 | 1 | | | | | | 17 |
| OPTOMETRY | | | | | 1 | | | 2 | 1 | 2 | 2 | | 2 | 1* | | 2 | | 1 | | | 7 | 21 |
| PHYSICAL THERAPY | | 1 | | 1 | | 7 | | 4 | 9 | 3* | 7 | 1 | 1 | | 3 | 4 | | | | 2 | 3 | 46 |
| PHYSICIAN'S ASSISTANT | | | | | | | 2 | 2 | 4 | 2 | 3 | 3* | 5 | 1 | 2 | 3 | 1 | 1 | | 1 | | 30 |
| PODIATRY | | | | | | | | | | 1 | | 1 | 2* | | | | | 1 | | | 3 | 8 |
| PSYCHOLOGY | | | | 1 | 1 | 2 | 2 | 5 | 6 | 1* | 7 | 1 | | 5 | | | 1 | 1 | 1 | 1 | 1 | 36 |
| SOCIAL WORK | 1 | | 1 | 1 | 4 | 5 | 1 | 5* | 3 | 2 | 5 | 3 | | | | 1 | 1 | | | | | 33 |
| SURGEON'S ASSISTANT | | | | | | | | | | | | | | | | | | | | | | |

University-affiliated medical groups are excluded from the above tables.
★ Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES — 1986
# SINGLE SPECIALTY GROUPS
## 244 GROUPS REPORTING

| SPECIALTY | GROSS CHARGES (THOUSANDS) | | | | | | | | | | | | | | | | | | | | TOTAL FTE MD/DDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | |
| ALLERGY/IMMUNOLOGY | | | | | | | | | | | | | | | | | | | | | |
| ANESTHESIOLOGY | | | | | | | | | 3 | 2 | 4 | 23 | 19* | 16 | | 5 | | | | | | 72 |
| CARDIOVASCULAR SURGERY | | | | | | | | | 1 | | | | | 1 | | | | 1 | 1* | 1 | 3 | 8 |
| COLON & RECTAL SURGERY | | | | | | | | | | | | | | | | | | | | | | |
| DENTISTRY | | | | | | | | | | | | | | | | | | | | | | |
| DERMATOLOGY | | | | | | 1 | 5 | | 1* | | | 2 | | 4 | 1 | | | | | | | 14 |
| EMERGENCY MEDICINE | | | | | | 10* | | | | | | | | | | | | | | | | 10 |
| FAMILY/GENERAL MEDICINE | 11 | 5 | 5 | 9 | 11 | 19 | 17* | 15 | 18 | 9 | 4 | 7 | 2 | 1 | | | | 4 | | | | 137 |
| INDUSTRIAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| INTERN MED (NONSSP) | 3 | 4 | 2 | 3 | 13 | 3 | 10* | 3 | 1 | 10 | 4 | 2 | 1 | 2 | | | | | | | | 61 |
| INVASIVE CARDIOLOGY | 1 | | | | | | | | 1 | 2 | | 5 | 8 | 8 | 11* | 5 | 5 | 5 | 2 | 1 | 5 | 59 |
| NONINVAS CARDIOLOGY | | | | 4 | 1 | 2 | | | 2 | 1 | 1 | 4* | 4 | 4 | 4 | 1 | | | | | 1 | 29 |
| ENDOCRINOLOGY | | | 1 | 1 | 1 | 5* | 3 | | 2 | | 2 | | | | | | 1 | | | | | 16 |
| GASTROENTEROLOGY | 1 | | | | 1 | | 1 | 1 | 1 | 4 | 3 | 4 | 6* | 6 | 2 | | | 2 | | 1 | 1 | 34 |
| HEMATOLOGY/ONCOLOGY | | | | | | 1 | | 2 | 2 | 3* | | 3 | 2 | 1 | | | | | | | | 14 |
| INFECTIOUS DISEASE | | | | | | | | | | | | | | | | | | | | | | |
| NEPHROLOGY | | | 1 | | | | | | 3 | | | | | | 5 | 1 | 14* | | | | | 24 |
| PULMONARY DISEASE | | | 1 | | | 1 | | 2 | 2 | 2 | | 4 | 4* | 2 | 5 | | | 1 | 1 | | | 25 |
| RHEUMATOLOGY | | | 1 | | | | 1 | 3* | | 1 | | 3 | | | | | | | | | | 9 |
| NEONATOLOGY | | | | | | | | | | | | | | | | | | | | | | |
| NEUROLOGY | | 1 | 2 | | 1 | 4 | 7 | 4 | 4 | 6* | 3 | 5 | 13 | 4 | 1 | 1 | | | | | | 56 |
| NEUROSURGERY | | | | | | | | | | | | | | | 4 | 4 | 7* | 4 | | | | 19 |
| NUCLEAR MEDICINE | | | | 1 | | | | | | | 1 | | | | 2* | 1 | | 2 | | | | 7 |
| OBSTETRICS/GYNECOLOGY | 1 | | 2 | 2 | 2 | | 8 | 3 | 6 | 2 | 2 | 7 | 11* | 16 | 7 | 6 | 7 | 6 | | 1 | | 89 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES — 1986
# SINGLE SPECIALTY GROUPS
## 244 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

| SPECIALTY | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GYNECOLOGY | | 1 | | | | | | | | 1 | | | 2* | 1 | | | | 1 | | 1 | 1 | 8 |
| OPHTHALMOLOGY | 8 | | | 3 | 2 | 1 | 2 | 3 | 1 | 1 | 1 | 4 | 5 | 7 | 6 | 7 | 3 | 9* | 9 | 7 | 30 | 109 |
| ORAL SURGERY | | | | | | | | | | | | | | | | | | | | | | |
| ORTHOPEDIC SURGERY | | | | | | 2 | 2 | | 1 | 6 | 3 | 19 | 24 | 28 | 16 | 25* | 19 | 32 | 8 | 11 | 17 | 213 |
| OTOLARYNGOLOGY | 2 | | | | | 1 | 1 | 1 | | | | 1 | 11 | 5* | 1 | 2 | 3 | 3 | 2 | | 3 | 36 |
| PATHOLOGY | | | | | 10* | | | | | | | | | | 7 | | | | | | | 17 |
| PEDIATRICS | | | | | 2 | 1 | 4 | 1 | 3 | 3* | 2 | 8 | 1 | 1 | | | | | | | | 26 |
| PHYSICAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| PLASTIC SURGERY | | | | | | | | | | | | | | | | | | | | | | |
| PSYCHIATRY | 1 | | 2 | 1 | 4 | 4 | 4* | 3 | 2 | | | | | 1 | | 1 | 1 | 1 | | | | 25 |
| RADIATION THERAPY | | | | 1 | | | | | | | 4 | | 3* | | | 1 | | | | 1 | 1 | 11 |
| RADIOLOGY | | | | | | | | | 3 | | 9 | 28 | 56 | 23 | 61* | 19 | 15 | 9 | 9 | | 9 | 241 |
| GENERAL SURGERY | | | | 3 | 1 | 1 | 2 | | 1 | | 1 | 3 | 5* | 3 | 4 | 1 | | 1 | | | | 26 |
| UROLOGY | 1 | | | | | 1 | | | | | | 4 | 3 | 3* | 2 | 1 | | | | 1 | 5 | 21 |
| OTHER PHYSICIAN | | | 1 | | | | | | | | 2 | 2 | | | 2 | 3* | 3 | 1 | 1 | 1 | 1 | 17 |

| | LESS THAN 10 | 10 TO 19 | 20 TO 29 | 30 TO 39 | 40 TO 49 | 50 TO 59 | 60 TO 69 | 70 TO 79 | 80 TO 89 | 90 TO 99 | 100 TO 109 | 110 TO 119 | 120 TO 129 | 130 TO 139 | 140 TO 149 | 150 TO 159 | 160 TO 169 | 170 TO 179 | 180 TO 189 | 190 TO 199 | 200 AND OVER | TOTAL FTE STAFF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AUDIOLOGY | 3 | | 3 | | | | | 1 | | 1 | 3* | | | 5 | | 2 | | | | | | 18 |
| NURSE PRACTITIONER | | 1 | | 5 | 3* | | | | | 2 | 1 | | 2 | | | | | | | | | 14 |
| OPTOMETRY | | 1 | 1 | | 1 | 2 | 1* | 1 | 2 | | | | | 1 | | | | | | | 2 | 12 |
| PHYSICAL THERAPY | 1 | | | | 4 | 1 | 1 | 4 | 21* | | 1 | | | 1 | 4 | 4 | | | | 1 | | 43 |
| PHYSICIAN'S ASSISTANT | 1 | | 1 | | 1* | | | 1 | | | 1 | | 1 | | | | | | | | | 6 |
| PODIATRY | | | | | | | | | | | | | | | | | | | | | | |
| PSYCHOLOGY | | | | | 2 | 1 | 2 | 1 | 4* | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 1 | | | 1 | 20 |
| SOCIAL WORK | | | | | | 2 | 2* | | 2 | | | | | | | | | | | | | 6 |
| SURGEON'S ASSISTANT | | | | | | | | | | | | | | | | | | | | | | |

University-affiliated medical groups are excluded from the above tables.
* Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES — 1986
# MULTISPECIALTY GROUPS
## 189 GROUPS REPORTING

| SPECIALTY | GROSS CHARGES (THOUSANDS) | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DOB |
| ALLERGY/IMMUNOLOGY | 4 | 2 | | 1 | | 6 | 4 | 4 | 5 | 3 | 5* | 17 | 8 | | 2 | | | 2 | | 1 | 1 | 65 |
| ANESTHESIOLOGY | 3 | | 4 | 2 | 1 | 1 | 1 | 2 | 4 | 6 | 11 | 14 | 20* | 7 | 33 | | 2 | 1 | | 7 | 1 | 120 |
| CARDIOVASCULAR SURGERY | | | | | | | | | | | | 1 | 2 | 1 | 4 | | 4 | 3 | 2* | 8 | 8 | 33 |
| COLON & RECTAL SURGERY | | | | | | | | | | | | 1 | 1 | | 1 | 1* | | | 4 | | | 8 |
| DENTISTRY | 1 | | | 1 | | 1 | 2 | 2* | 1 | | 2 | | 1 | | | | | | | | | 11 |
| DERMATOLOGY | 4 | | 4 | 5 | 5 | 7 | 8 | 8 | 12 | 3 | 7* | 16 | 12 | 10 | 6 | 1 | 2 | 3 | 1 | | | 114 |
| EMERGENCY MEDICINE | 3 | 6 | 16 | 8 | 13 | 14* | 6 | 7 | 10 | 2 | 7 | 4 | 2 | 1 | | 1 | | 2 | | | | 102 |
| FAMILY/GENERAL MEDICINE | 40 | 34 | 92 | 81 | 83 | 99* | 78 | 46 | 46 | 21 | 17 | 52 | 30 | 14 | 11 | 2 | 3 | 1 | | | | 750 |
| INDUSTRIAL MEDICINE | 10 | 4 | 4 | 2 | 7* | 1 | 3 | 1 | 2 | 1 | 2 | 3 | 2 | 1 | | 2 | | | | | | 45 |
| INTERN MED (NONSSP) | 46 | 40 | 59 | 75 | 88 | 102* | 99 | 60 | 54 | 46 | 22 | 48 | 29 | 10 | 5 | 5 | 3 | | 4 | | | 795 |
| INVASIVE CARDIOLOGY | 2 | | | | 1 | | 1 | | 2 | 2 | 4 | 15 | 18 | 12* | 6 | 8 | 13 | 5 | 6 | 1 | 2 | 98 |
| NONINVAS CARDIOLOGY | 4 | 2 | 1 | 4 | 6 | 5 | 8 | 7 | 8 | 5 | 5* | 13 | 10 | 11 | 7 | 4 | 2 | 4 | | | | 106 |
| ENDOCRINOLOGY | 1 | 2 | 6 | 9 | 10 | 5* | 9 | 2 | 5 | 2 | 2 | 3 | 4 | 1 | 3 | | | 1 | | | | 65 |
| GASTROENTEROLOGY | | 1 | | 1 | 3 | 2 | 5 | 6 | 9 | 7 | 11 | 30* | 26 | 20 | 7 | 9 | 4 | 4 | 1 | 2 | | 148 |
| HEMATOLOGY/ONCOLOGY | 4 | 1 | 6 | 4 | 21 | 3 | 13 | 8 | 9 | 11* | 6 | 21 | 17 | 13 | 9 | 1 | 1 | 3 | 1 | | 1 | 153 |
| INFECTIOUS DISEASE | 5 | 2 | 4 | 5 | 2 | 2* | 2 | 7 | 1 | 4 | | 1 | 1 | | 1 | | 1 | | | | | 38 |
| NEPHROLOGY | 2 | 3 | 1 | 2 | 3 | 2 | 11 | 5 | 7 | 6* | 7 | 4 | 7 | 2 | 3 | 1 | | 6 | 0 | 1 | | 73 |
| PULMONARY DISEASE | 1 | 1 | 3 | 6 | 5 | 8 | 11 | 7 | 12 | 11* | 11 | 22 | 9 | 3 | 2 | 1 | | | 1 | | | 114 |
| RHEUMATOLOGY | 7 | | 5 | 14 | 11 | 11* | 7 | 3 | 6 | 6 | 2 | 5 | 1 | 1 | 1 | | | | | | | 80 |
| NEONATOLOGY | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 1* | | 1 | | 2 | 1 | 1 | | | 1 | 3 | | | | 19 |
| NEUROLOGY | 5 | 2 | 6 | 11 | 9 | 5 | 9 | 12 | 4* | 9 | 6 | 18 | 10 | 3 | 2 | 2 | 2 | 2 | 3 | 1 | | 121 |
| NEUROSURGERY | | 1 | 1 | | | | | 1 | 1 | 4 | 4 | 2 | 2 | 4 | 3* | 1 | 8 | 7 | 1 | 1 | 1 | 42 |
| NUCLEAR MEDICINE | | | | | | | | | | | | | | | | | | | | | | |
| OBSTETRICS/GYNECOLOGY | 10 | 1 | 2 | 5 | 8 | 8 | 12 | 20 | 23 | 24 | 34 | 59* | 50 | 41 | 45 | 26 | 15 | 14 | 8 | 2 | | 407 |

# MEDICAL GROUP MANAGEMENT ASSOCIATION
# PROFESSIONAL SERVICES GROSS CHARGES — 1986
# MULTISPECIALTY GROUPS
## 189 GROUPS REPORTING

GROSS CHARGES (THOUSANDS)

| SPECIALTY | LESS THAN 100 | 100 TO 119 | 120 TO 139 | 140 TO 159 | 160 TO 179 | 180 TO 199 | 200 TO 219 | 220 TO 239 | 240 TO 259 | 260 TO 279 | 280 TO 299 | 300 TO 349 | 350 TO 399 | 400 TO 449 | 450 TO 499 | 500 TO 549 | 550 TO 599 | 600 TO 699 | 700 TO 799 | 800 TO 899 | 900 AND OVER | TOTAL FTE MD/DDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GYNECOLOGY | 2 | 1 | 2 | 4 | 1 | 1 | 1 | | 2* | 2 | 3 | | 3 | 2 | 2 | | | | | | | 26 |
| OPHTHALMOLOGY | 5 | | 2 | 4 | | 1 | 4 | 7 | 7 | 6 | 6 | 25 | 21* | 18 | 10 | 15 | 3 | 9 | 9 | 3 | 4 | 159 |
| ORAL SURGERY | | | | | 1 | | | | 1 | 1 | 2 | 4* | | 2 | 1 | | | 1 | | | | 13 |
| ORTHOPEDIC SURGERY | 4 | 1 | 2 | 1 | 3 | 5 | 3 | 5 | 8 | 8 | 9 | 22 | 32 | 24* | 33 | 23 | 19 | 16 | 12 | 3 | 12 | 245 |
| OTOLARYNGOLOGY | 1 | 1 | 3 | 4 | 3 | 4 | 4 | 7 | 11 | 11 | 11 | 21* | 17 | 16 | 13 | 8 | 5 | 5 | 1 | | 1 | 147 |
| PATHOLOGY | 1 | | | 1 | 2 | 5 | | | | | | 11* | 1 | 3 | 3 | 1 | | | | | 3 | 31 |
| PEDIATRICS | 24 | 17 | 29 | 50 | 65 | 48 | 52* | 49 | 37 | 34 | 22 | 45 | 14 | 4 | 3 | 1 | | | | | | 494 |
| PHYSICAL MEDICINE | 4 | 2 | 3 | 1 | 7* | 4 | 2 | | 2 | | | | | 1 | | 1 | | | | | | 27 |
| PLASTIC SURGERY | 1 | | | 0 | 1 | | 1 | | 3 | 2 | | 3 | 4 | 6* | 1 | 7 | | 1 | 1 | | | 31 |
| PSYCHIATRY | 3 | 4 | 9 | 14 | 10 | 16* | 13 | 6 | 5 | 3 | 4 | 4 | 3 | 3 | | | | | | | | 97 |
| RADIATION THERAPY | | | | | | 1 | 1 | | 3 | | 2 | | 2* | | 1 | | 1 | 3 | | 3 | 1 | 18 |
| RADIOLOGY | 5 | | 2 | 1 | | | | 3 | 2 | 1 | 1 | 13 | 21 | 6 | 10* | 6 | 14 | 5 | 13 | 4 | 10 | 117 |
| GENERAL SURGERY | 5 | 6 | 9 | 6 | 12 | 15 | 19 | 13 | 20 | 17 | 20 | 67* | 48 | 50 | 29 | 20 | 8 | 10 | 1 | 5 | 2 | 382 |
| UROLOGY | 3 | 3 | 1 | 1 | 3 | | 6 | 7 | 13 | 9 | 7 | 24* | 20 | 21 | 5 | 7 | 1 | 3 | 3 | 1 | 1 | 139 |
| OTHER PHYSICIAN | 2 | | | | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 6 | 6 | 8* | 4 | 5 | 2 | 2 | 5 | 2 | 3 | 53 |

| | LESS THAN 10 | 10 TO 19 | 20 TO 29 | 30 TO 39 | 40 TO 49 | 50 TO 59 | 60 TO 69 | 70 TO 79 | 80 TO 89 | 90 TO 99 | 100 TO 109 | 110 TO 119 | 120 TO 129 | 130 TO 139 | 140 TO 149 | 150 TO 159 | 160 TO 169 | 170 TO 179 | 180 TO 189 | 190 TO 199 | 200 AND OVER | TOTAL FTE STAFF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| AUDIOLOGY | 2 | 2 | 2 | 6 | 8 | 4 | 9* | 3 | 5 | 2 | 2 | 4 | 1 | 3 | | | | | | | 2 | 55 |
| NURSE PRACTITIONER | 7 | 6 | 2 | 3 | 4 | 4* | 5 | 5 | 3 | 3 | 1 | | | 1 | 1 | 1 | | | | | | 46 |
| OPTOMETRY | 2 | | 1 | | 2 | | 2 | 2 | 3 | 2 | 2 | 1 | 4* | 1 | 1 | 2 | 1 | 1 | 1 | | 9 | 37 |
| PHYSICAL THERAPY | 1 | 1 | | 1 | 3 | 8 | 3 | 6 | 5 | 7* | 7 | 2 | 3 | 1 | 3 | 4 | | | 1 | 4 | 5 | 65 |
| PHYSICIAN'S ASSISTANT | 4 | 1 | 4 | 2 | 2 | | 3 | 10 | 5 | 3* | 4 | 9 | 5 | 2 | 2 | 5 | 2 | 2 | | 2 | 1 | 68 |
| PODIATRY | | | | | | | | 1 | 1 | 1 | | 1 | 3 | | 2* | 1 | | 1 | 1 | | 4 | 16 |
| PSYCHOLOGY | | 1 | 1 | 1 | 2 | 1 | 2 | 8 | 8 | 6 | 15* | 2 | 3 | 7 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 68 |
| SOCIAL WORK | 2 | 1 | 2 | 1 | 6 | 6 | 2 | 5* | 3 | 2 | 5 | 3 | | | | 1 | 1 | 1 | | | | 41 |
| SURGEON'S ASSISTANT | | | | | | | | | | | | | | | | | | | | | | |

University-affiliated medical groups are excluded from the above tables
★ Indicates median class of reported data
(Data for each specialty represent number of FTE physicians and dentists reporting gross charges for that specialty)
(Data not shown for specialties with less than 5 FTEs reporting)

## MEDICAL GROUP MANAGEMENT ASSOCIATION
## PROFESSIONAL SERVICES GROSS CHARGES MEDIAN DATA - 1985
## MGMA SECTIONS COMPARED 433 GROUPS REPORTING

| | | ALL MGMA | CANADA | EASTERN SECTION | MIDWEST SECTION | SOUTHERN SECTION | WESTERN SECTION |
|---|---|---|---|---|---|---|---|
| ALLERGY/IMMUNOLOGY | 50% | 290,000 | — | 220,000 | 290,000 | 325,000 | 325,000 |
| | N | 69 | 0 | 8 | 41 | 6 | 14 |
| ANESTHESIOLOGY | 50% | 375,000 | — | 425,000 | 270,000 | 475,000 | 325,000 |
| | N | 192 | 0 | 13 | 41 | 75 | 63 |
| CARDIOVASCULAR SURGERY | 50% | 750,000 | — | 900,000 | 700,000 | **** | **** |
| | N | 41 | 0 | 10 | 22 | — | — |
| COLON & RECTAL SURGERY | 50% | 750,000 | — | **** | 637,500 | **** | **** |
| | N | 13 | 0 | **** | 6 | **** | **** |
| DENTISTRY | 50% | 230,000 | — | — | **** | **** | **** |
| | N | 11 | 0 | 0 | **** | **** | **** |
| DERMATOLOGY | 50% | 290,000 | — | 325,000 | 290,000 | 270,000 | 250,000 |
| | N | 128 | 0 | 9 | 66 | 20 | 33 |
| EMERGENCY MEDICINE | 50% | 190,000 | — | 130,000 | 230,000 | **** | 190,000 |
| | N | 112 | 0 | 14 | 55 | **** | 38 |
| FAMILY PRACTICE | 50% | 190,000 | — | 170,000 | 170,000 | 210,000 | 210,000 |
| | N | 887 | 0 | 55 | 409 | 194 | 229 |
| OCCUPATIONAL MEDICINE | 50% | 170,000 | — | **** | 150,000 | 170,000 | 190,000 |
| | N | 46 | 0 | **** | 22 | 7 | 15 |
| INTERNAL MEDICINE | 50% | 190,000 | — | 170,000 | 190,000 | 210,000 | 210,000 |
| | N | 856 | 0 | 78 | 417 | 141 | 220 |
| INVASIVE CARDIOLOGY | 50% | 425,000 | — | 475,000 | 425,000 | 475,000 | 425,000 |
| | N | 157 | 0 | 16 | 65 | 38 | 38 |
| NONINVASIVE CARDIOLOGY | 50% | 325,000 | — | 325,000 | 325,000 | 290,000 | 270,000 |
| | N | 135 | 0 | 32 | 36 | 34 | 33 |
| ENDOCRINOLOGY | 50% | 190,000 | — | 270,000 | 190,000 | 210,000 | 170,000 |
| | N | 81 | 0 | 11 | 31 | 16 | 23 |
| GASTROENTEROLOGY | 50% | 350,000 | — | 350,000 | 375,000 | 400,000 | 3250,000 |
| | N | 182 | 0 | 28 | 83 | 36 | 35 |
| HEMATOLOGY/ONCOLOGY | 50% | 270,000 | — | 325,000 | 270,000 | 325,000 | 240,000 |
| | N | 167 | 0 | 32 | 75 | 28 | 32 |
| INFECTIOUS DISEASE | 50% | 190,000 | — | 230,000 | 150,000 | — | 230,000 |
| | N | 39 | 0 | 9 | 18 | **** | 7 |
| NEPHROLOGY | 50% | 290,000 | — | 475,000 | 250,000 | 575,000 | 230,000 |
| | N | 97 | 0 | 17 | 33 | 26 | 21 |
| PULMONARY DISEASE | 50% | 270,000 | — | 325,000 | 270,000 | 307,500 | 240,000 |
| | N | 139 | 0 | 15 | 56 | 32 | 36 |
| RHEUMATOLOGY | 50% | 190,000 | — | 200,000 | 190,000 | 190,000 | 190,000 |
| | N | 89 | 0 | 16 | 39 | 14 | 20 |
| NEONATOLOGY | 50% | 270,000 | — | **** | 297,500 | — | **** |
| | N | 21 | 0 | **** | 18 | 0 | **** |
| NEUROLOGY | 50% | 270,000 | — | 240,000 | 270,000 | 280,000 | 250,000 |
| | N | 177 | 0 | 14 | 110 | 24 | 29 |
| NEUROSURGERY | 50% | 525,000 | — | 5750,000 | 575,000 | 475,000 | 375,000 |
| | N | 61 | 0 | 9 | 21 | 12 | 19 |
| NUCLEAR MEDICINE | 50% | 450,000 | — | — | **** | **** | **** |
| | N | 12 | 0 | 00 | **** | **** | **** |
| OBSTETRICS/GYNECOLOGY | 50% | 375,000 | — | 325,000 | 350,000 | 375,000 | 375,000 |
| | N | 496 | 0 | 43 | 234 | 92 | 127 |

## MEDICAL GROUP MANAGEMENT ASSOCIATION
## PROFESSIONAL SERVICES GROSS CHARGES MEDIAN DATA - 1985
## MGMA SECTIONS COMPARED 433 GROUPS REPORTING

| | | ALL MGMA | CANADA | EASTERN SECTION | MIDWEST SECTION | SOUTHERN SECTION | WESTERN SECTION |
|---|---|---|---|---|---|---|---|
| GYNECOLOGY | 50% | 270,000 | — | **** | 150,000 | 270,000 | **** |
| | N | 34 | 0 | **** | 11 | 13 | **** |
| OPHTHALMOLOGY | 50% | 425,000 | — | 375,000 | 425,000 | 475,000 | 425,000 |
| | N | 268 | 0 | 34 | 100 | 79 | 55 |
| ORAL SURGERY | 50% | 325,000 | — | — | 325,000 | **** | — |
| | N | 13 | 0 | 0 | 11 | **** | 0 |
| ORTHOPEDIC SURGERY | 50% | 475,000 | — | 500,000 | 475,000 | 475,000 | 425,000 |
| | N | 458 | 0 | 66 | 146 | 114 | 138 |
| OTOLARYNGOLOGY | 50% | 375,000 | — | 375,000 | 375,000 | 400,000 | 325,000 |
| | N | 183 | 0 | 32 | 89 | 32 | 30 |
| PATHOLOGY | 50% | 325,000 | — | — | 325,000 | 247,500 | **** |
| | N | 46 | 0 | 0 | 24 | 20 | 0 |
| PEDIATRICS | 50% | 210,000 | — | 230,000 | 210,000 | 210,000 | 210,000 |
| | N | 520 | 0 | 32 | 274 | 75 | 138 |
| PHYSICAL MEDICINE | 50% | 170,000 | — | **** | 170,000 | — | **** |
| | N | 30 | 0 | **** | 25 | 0 | **** |
| PLASTIC SURGERY | 50% | 400,000 | — | **** | 425,000 | 450,000 | 375,000 |
| | N | 36 | 0 | **** | 12 | 6 | 13 |
| PSYCHIATRY | 50% | 190,000 | — | 190,000 | 190,000 | 250,000 | 150,000 |
| | N | 122 | 0 | 20 | 74 | 15 | 13 |
| RADIATION THERAPY | 50% | 375,000 | — | **** | 290,000 | 375,000 | **** |
| | N | 29 | 0 | **** | 11 | 12 | **** |
| RADIOLOGY | 50% | 475,000 | — | 425,000 | 475,000 | 425,000 | 475,000 |
| | N | 358 | 0 | 23 | 99 | 126 | 110 |
| GENERAL SURGERY | 50% | 325,000 | — | 325,000 | 325,000 | 350,000 | 325,000 |
| | N | 408 | 0 | 45 | 204 | 75 | 84 |
| UROLOGY | 50% | 325,000 | — | 375,000 | 375,000 | 375,000 | 325,000 |
| | N | 160 | 0 | 21 | 68 | 40 | 31 |
| OTHER PHYSICIAN | 50% | 450,000 | — | 525,000 | 425,000 | 475,000 | 450,000 |
| | N | 70 | 0 | 11 | 30 | 19 | 10 |
| AUDIOLOGY | 50% | 65,000 | — | 85,000 | 65,000 | 105,000 | 95,000 |
| | N | 73 | 0 | 10 | 42 | 15 | 6 |
| NURSE PRACTITIONER | 50% | 45,000 | — | 10,000 | 45,000 | 55,000 | 85,000 |
| | N | 60 | 0 | 7 | 27 | 7 | 19 |
| OPTOMETRY | 50% | 105,000 | — | 70,000 | 135,000 | **** | 95,000 |
| | N | 49 | 0 | 10 | 24 | **** | 11 |
| PHYSICIAL THERAPY | 50% | 85,000 | — | 85,000 | 95,000 | 70,000 | 75,000 |
| | N | 108 | 0 | 23 | 41 | 16 | 28 |
| PHYSICIAN'S ASSISTANT | 50% | 95,000 | — | 25,000 | 80,000 | 105,000 | 115,000 |
| | N | 74 | 0 | 8 | 24 | 11 | 31 |
| PODIATRY | 50% | 145,000 | — | — | 145,000 | **** | **** |
| | N | 16 | 0 | 0 | 11 | **** | **** |
| PSYCHOLOGY | 50% | 105,000 | — | 155,000 | 100,000 | **** | 100,000 |
| | N | 88 | 0 | 9 | 62 | **** | 12 |
| SOCIAL WORK | 50% | 65,000 | — | **** | 750,000 | **** | **** |
| | N | 47 | 0 | **** | 39 | **** | **** |

All medians reflect midpoint of range i.e., "180 TO 199" = $190,000.
N = Number of providers reporting data.
****Data suppressed due to five or fewer respondents.

## MEDICAL GROUP MANAGEMENT ASSOCIATION
## PROFESSIONAL AND ANCILLARY GROSS CHARGES MEDIAN DATA - 1986
## MGMA SECTIONS COMPARED 151 GROUPS REPORTING

| | | ALL MGMA | CANADA | EASTERN SECTION | MIDWEST SECTION | SOUTHERN SECTION | WESTERN SECTION |
|---|---|---|---|---|---|---|---|
| ALLERGY/IMMUNOLOGY | 50% | 240,000 | — | **** | **** | **** | **** |
| | N | 12 | 0 | **** | **** | **** | **** |
| ANESTHESIOLOGY | 50% | 575,000 | — | — | — | 575,000 | **** |
| | N | 29 | 0 | 0 | 0 | 29 | 0 |
| CARDIOVASCULAR SURGERY | 50% | 450,000 | — | — | — | **** | **** |
| | N | 6 | 0 | 0 | 0 | **** | **** |
| COLON & RECTAL SURGERY | 50% | **** | — | — | — | **** | — |
| | N | **** | 0 | 0 | 0 | **** | 0 |
| DENTISTRY | 50% | 10,000 | — | — | **** | **** | — |
| | N | 6 | 0 | 0 | **** | **** | 0 |
| DERMATOLOGY | 50% | 350,000 | — | **** | **** | 525,000 | 350,000 |
| | N | 24 | 0 | **** | **** | 11 | 6 |
| EMERGENCY MEDICINE | 50% | 250,000 | — | 250,000 | **** | **** | — |
| | N | 11 | 0 | 7 | **** | **** | 0 |
| FAMILY PRACTICE | 50% | 250,000 | — | 170,000 | 250,000 | 250,000 | 250,000 |
| | N | 345 | 0 | 17 | 200 | 77 | 51 |
| OCCUPATIONAL MEDICINE | 50% | **** | — | **** | **** | **** | **** |
| | N | **** | 0 | **** | **** | **** | **** |
| INTERNAL MEDICINE | 50% | 230,000 | — | 210,000 | 180,000 | 250,000 | 270,000 |
| | N | 280 | 0 | 59 | 88 | 86 | 47 |
| INVASIVE CARDIOLOGY | 50% | 525,000 | — | 650,000 | **** | 650,000 | 325,000 |
| | N | 58 | 0 | 13 | **** | 26 | 14 |
| NONINVASIVE CARDIOLOGY | 50% | 375,000 | — | 375,000 | **** | 425,000 | **** |
| | N | 27 | 0 | 13 | **** | 6 | **** |
| ENDOCRINOLOGY | 50% | 325,000 | — | 325,000 | **** | 350,000 | **** |
| | N | 16 | 0 | 7 | **** | 6 | **** |
| GASTROENTEROLOGY | 50% | 425,000 | — | 475,000 | **** | 475,000 | 350,000 |
| | N | 47 | 0 | 17 | **** | 16 | — |
| HEMATOLOGY/ONCOLOGY | 50% | 425,000 | — | 425,000 | 425,000 | 375,000 | 475,000 |
| | N | 54 | 0 | 14 | 9 | 20 | 11 |
| INFECTIOUS DISEASE | 50% | 297,500 | — | 372,500 | — | **** | **** |
| | N | 10 | 0 | 6 | 0 | **** | **** |
| NEPHROLOGY | 50% | **** | — | **** | — | **** | 0 |
| | N | **** | 0 | **** | 0 | **** | 0 |
| PULMONARY DISEASE | 50% | 325,000 | — | 325,000 | **** | 325,000 | 325,000 |
| | N | 39 | 0 | 12 | **** | 15 | 10 |
| RHEUMATOLOGY | 50% | 290,000 | — | 375,000 | — | 270,000 | **** |
| | N | 19 | 0 | 8 | 0 | 7 | **** |
| NEONATOLOGY | 50% | — | — | — | — | — | — |
| | N | 0 | 0 | 0 | 0 | 0 | 0 |
| NEUROLOGY | 50% | 325,000 | — | **** | **** | 325,000 | **** |
| | N | 23 | 0 | **** | **** | 16 | **** |
| NEUROSURGERY | 50% | 750,000 | — | **** | — | 750,000 | — |
| | N | 16 | 0 | **** | 0 | 14 | 0 |
| NUCLEAR MEDICINE | 50% | — | — | — | — | — | — |
| | N | 0 | 0 | 0 | 0 | 0 | 0 |
| OBSTETRICS/GYNECOLOGY | 50% | 375,000 | — | 525,000 | 325,000 | 375,000 | 325,000 |
| | N | 123 | 0 | 19 | 41 | 42 | 21 |

## MEDICAL GROUP MANAGEMENT ASSOCIATION
## PROFESSIONAL AND ANCILLARY GROSS CHARGES MEDIAN DATA - 1986
## MGMA SECTIONS COMPARED 151 GROUPS REPORTING

| | | ALL MGMA | CANADA | EASTERN SECTION | MIDWEST SECTION | SOUTHERN SECTION | WESTERN SECTION |
|---|---|---|---|---|---|---|---|
| GYNECOLOGY | 50% | 260,000 | — | **** | **** | **** | **** |
| | N | 12 | 0 | **** | **** | **** | **** |
| OPHTHALMOLOGY | 50% | 525,000 | — | **** | 270,000 | 425,000 | 525,000 |
| | N | 47 | 0 | **** | 11 | 7 | 285 |
| ORAL SURGERY | 50% | — | — | — | — | — | — |
| | N | 0 | 0 | 0 | 0 | 0 | 0 |
| ORTHOPEDIC SURGERY | 50% | 575,000 | — | 525,000 | 650,000 | 6560,000 | 475,000 |
| | N | 139 | 0 | 19 | 24 | 56 | 40 |
| OTOLARYNGOLOGY | 50% | 325,000 | — | 487,500 | **** | 325,000 | **** |
| | N | 24 | 0 | 6 | **** | 9 | **** |
| PATHOLOGY | 50% | 230,000 | — | **** | — | **** | 230,000 |
| | N | 16 | 0 | **** | 0 | **** | 7 |
| PEDIATRICS | 50% | 210,000 | — | 190,000 | 170,000 | 230,000 | 230,000 |
| | N | 150 | 0 | 43 | 43 | 37 | 27 |
| PHYSICAL MEDICINE | 50% | **** | — | — | **** | — | — |
| | N | **** | 0 | 0 | **** | 0 | 0 |
| PLASTIC SURGERY | 50% | **** | — | **** | **** | **** | — |
| | N | **** | 0 | **** | **** | **** | 0 |
| PSYCHIATRY | 50% | 210,000 | — | — | **** | **** | 290,000 |
| | N | 12 | 0 | 0 | **** | **** | 6 |
| RADIATION THERAPY | 50% | **** | — | — | — | **** | — |
| | N | **** | 0 | 0 | 0 | **** | 0 |
| RADIOLOGY | 50% | 325,000 | — | **** | **** | 325,000 | **** |
| | N | 14 | 0 | **** | **** | 7 | **** |
| GENERAL SURGERY | 50% | 325,000 | — | 375,000 | 325,000 | 375,000 | 325,000 |
| | N | 102 | 0 | 10 | 41 | 29 | 22 |
| UROLOGY | 50% | 375,000 | — | **** | 280,000 | 400,000 | 475,000 |
| | N | 43 | 0 | **** | 10 | 20 | 9 |
| OTHER PHYSICIAN | 50% | 650,000 | — | — | **** | 475,000 | 850,000 |
| | N | 21 | 0 | 0 | **** | 13 | 6 |
| AUDIOLOGY | 50% | **** | — | **** | **** | — | **** |
| | N | **** | 0 | **** | **** | **** | **** |
| NURSE PRACTITIONER | 50% | 65,000 | — | 25,000 | 90,000 | **** | **** |
| | N | 37 | 0 | 7 | 22 | **** | **** |
| OPTOMETRY | 50% | 200,000 | — | — | 200,000 | **** | **** |
| | N | 9 | 0 | 0 | 7 | **** | **** |
| PHYSICIAL THERAPY | 50% | 95,000 | — | **** | **** | **** | 85,000 |
| | N | 14 | 0 | **** | **** | **** | 7 |
| PHYSICIAN'S ASSISTANT | 50% | 120,000 | — | **** | 155,000 | 40,000 | **** |
| | N | 48 | 0 | **** | 31 | 8 | **** |
| PODIATRY | 50% | **** | — | — | — | **** | — |
| | N | **** | 0 | 0 | **** | 0 | 0 |
| PSYCHOLOGY | 50% | 95,000 | — | **** | **** | **** | 95,000 |
| | N | 35 | 0 | **** | **** | **** | 27 |
| SOCIAL WORK | 50% | 10,000 | — | — | 10,000 | — | **** |
| | N | 11 | 0 | 0 | 10 | 0 | **** |

All medians reflect midpoint of range, i.e.,"180 TO 199" = $190,000.
N = Number of providers reporting data.
****Data suppressed due to five or fewer respondents.

# MGMA 1987 COST SURVEY

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The results of this survey will be compiled in the *MGMA 1987 Cost and Production Survey Report*. The report is provided, at no charge, only to survey participants. To receive your report, complete this questionnaire and return it along with the enclosed group identification form. MGMA members who do not return a questionnaire can purchase a copy of the *MGMA 1987 Cost and Production Survey Report* for $59.75, including first class postage. Order forms will be available in the July 1987 *Management Update*, the MGMA newsletter.

**Please complete and return no later than April 10, 1987.**

CRAHCA

## MGMA 1987 COST SURVEY QUESTIONNAIRE LONG FORM

STATE OR PROVINCE (LOCATION): _____

WHAT TIME PERIOD DO THESE SURVEY DATA COVER (Report group's most recent fiscal year): _____ (month) / _____ (year) to _____ (month) / _____ (year)

PLEASE ROUND TO WHOLE DOLLARS
(e.g., $573.51 = $574)

NOTE: Numbers in parentheses to the right of the blanks represent CRAHCA Chart of Accounts classifications.

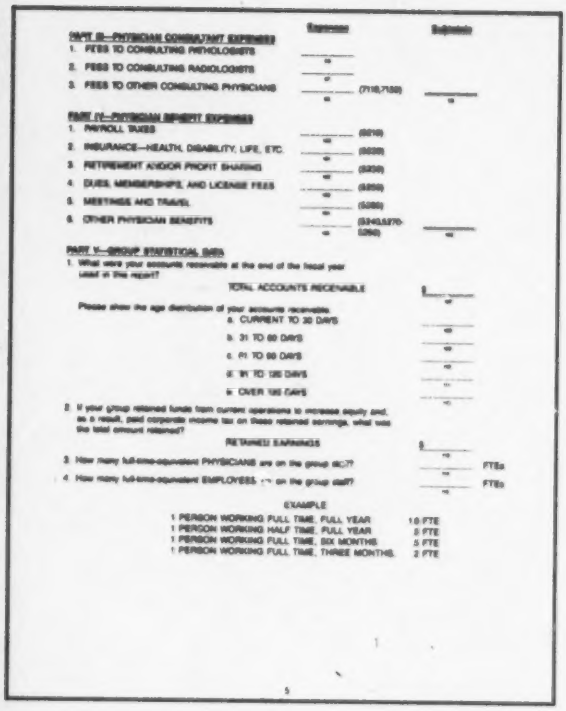
| PART I—GROUP REVENUE | Charges | Cash Collections |
|---|---|---|
| 1. PATIENT CHARGES—FEE-FOR-SERVICE | | |
| a. Gross fee-for-service charges | _____ a | (3100, 3200) |
| b. LESS adjustments | _____ b | (4100-4400) |
| c. Adjusted fee-for-service charges (1a − 1b) | _____ c | |
| d. LESS bad debts and write-offs | _____ d | (4600-4699) |
| e. Net fee-for-service charges (1c − 1d) | _____ e | |
| 2. PATIENT CHARGES—PREPAID<br>Inhouse equivalent fee-for-service charges | _____ f | (3600-3700) |
| 3. TOTAL PATIENT CHARGES (1e + 2) | _____ g | |
| 4. FEE-FOR-SERVICE CASH COLLECTIONS | | _____ h (3400, 3500) |
| 5. PREPAID REVENUE | | |
| a. All capitation revenue | | _____ i (3810-3830) |
| b. All other prepaid revenue | | _____ j (3840-3890) |
| c. LESS all prepaid professional and medical purchased services | | _____ k (7800) |
| d. Total net prepaid revenue (5a + 5b − 5c) | | _____ l |
| 6. OTHER REVENUE (Source) _____ | | _____ m (3900) |
| 7. TOTAL GROUP CASH COLLECTIONS (4 + 5d + 6) | | _____ n |

| PART II—NONPHYSICIAN EXPENSES | Expenses | Subtotals |
|---|---|---|
| 1. NONPHYSICIAN SALARIES | | |
| a. Group practice executive staff | _____ o (5910,5920) | |
| b. Business office personnel | _____ p (5930,5940) | |
| c. Data processing personnel | _____ q (5950) | |
| d. Other administrative personnel | _____ r (5960-5990) | |
| e. Registered nurses | _____ s (5510) | |
| f. Licensed practical nurses, aides, etc | _____ t (5520) | |
| g. Medical receptionists | _____ u (5530) | |
| h. Medical secretaries/transcribers | _____ v (5540) | |



| | | |
|---|---|---|
| i. Medical records personnel | _____ w | (5560) |
| j. Physician extenders | _____ x | (5300) |
| k. Laboratory personnel | _____ y | (5410) |
| l. Radiology personnel | _____ z | (5420) |
| m. Physical therapy personnel | _____ aa | (5430) |
| n. Optical personnel | _____ ab | (5440) |
| o. Housekeeping, maintenance, and security personnel | _____ ac | (5700) |
| p. Certified registered nurse anesthetists | _____ ad | |
| q. Other support personnel | _____ ae | (5460-5490, 5560-5570, 5800) |
| | | _____ af |
| 2. NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES | | |
| a. Taxes—FICA, payroll, etc | _____ ag | (5910) |
| b. Insurance—health, disability, life, etc | _____ ah | (5920) |
| c. Retirement and/or profit sharing | _____ ai | (5930) |
| d. Other employee benefits | _____ aj | (5940-5990) |
| | | _____ ak |
| 3. DATA PROCESSING EXPENSES | | |
| a. Service bureau fees | _____ al | (7500) |
| b. Equipment rental/depreciation expenses | _____ am | (5650,5750) |
| c. Equipment maintenance expenses | _____ an | |
| d. Data processing supplies | _____ ao | |
| e. Other data processing expenses | _____ ap | |
| | | _____ aq |
| 4. LABORATORY EXPENSES | | |
| a. Fees paid to independent laboratory | _____ ar | (7130) |
| b. Equipment rental/depreciation expenses | _____ as | (5650,5730) |
| c. Equipment maintenance expenses | _____ at | (5840) |
| d. Laboratory supplies | _____ au | (5210,5220) |
| e. Other laboratory expenses | _____ av | |
| | | _____ aw |
| 5. RADIOLOGY EXPENSES | | |
| a. Fees paid for outside radiology services | _____ ax | (7140) |
| b. Equipment rental/depreciation expenses | _____ ay | (5630,5720) |
| c. Equipment maintenance expenses | _____ az | (5850) |
| d. Radiology supplies | _____ ba | (5230) |
| e. Other radiology expenses | _____ bb | |
| | | _____ bc |
| 6. PHYSICAL THERAPY EXPENSES | | |
| a. Equipment rental/depreciation expenses | _____ bd | (5641,5741) |
| b. Equipment maintenance expenses | _____ be | (5860) |
| c. Physical therapy supplies | _____ bf | (5240) |
| d. Other physical therapy expenses | _____ bg | |

| | | |
|---|---|---|
| 7. OPTICAL EXPENSES | | |
| a. Equipment rental/depreciation expenses | _____ bh | (5642,5742) |
| b. Equipment maintenance expenses | _____ bi | (5870) |
| c. Optical supplies | _____ bj | (5250) |
| d. Other optical expenses | _____ bk | _____ bl |
| 8. MEDICAL AND SURGICAL SUPPLY EXPENSES | | |
| a. Drugs and medications | _____ bm | (5110) |
| b. General medical supplies and instruments | _____ bn | (5120,5130, 5150,5160, 5260-5290) |
| c. Laundry and linens | _____ bo | (5170) _____ bp |
| 9. BUILDING AND OCCUPANCY EXPENSES | | |
| a. Rental/depreciation/interest/property expenses | _____ bq | (5310-5440, 5460,5470, 5480,5650) |
| b. Utilities | _____ br | (5400) |
| c. Housekeeping/maintenance supplies | _____ bs | (5180) |
| d. Contracted janitorial services | _____ bt | (7350-7380) _____ bu |
| 10. FURNITURE AND EQUIPMENT EXPENSES | | |
| a. Rental/depreciation expenses | _____ bv | (5910,5943-5950,5970-5990,6710, 6743-6790, 6770-6790) |
| b. Other furniture and equipment expenses | _____ bw | (5910,5930, 5950,5990) _____ bx |
| 11. OFFICE SUPPLIES AND SERVICES | | (5140,7360, 7550-7590) _____ by |
| 12. TELEPHONE EXPENSES | | (7510) _____ bz |
| 13. INSURANCE PREMIUMS | | |
| a. Professional liability (physician and employee) | _____ ca | (7550) |
| b. Other insurance—fire, casualty, etc. for land, buildings, and equipment | _____ cb | (5460,5950) _____ cc |
| 14. OUTSIDE PROFESSIONAL FEES | | |
| a. Medical (nonphysician) professionals | _____ cd | (7120) |
| b. Legal and accounting | _____ ce | (7310-7330) |
| c. Management consultants | _____ cf | (7340) |
| d. Other nonphysician consultants | _____ cg | (7160-7190) _____ ch |
| 15. PROFESSIONAL LISTINGS, GROUP PROMOTION, AND MARKETING EXPENSES | | (7530) _____ ci |
| 16. GROUP INTEREST EXPENSES | | (7600) _____ cj |
| 17. OTHER NONPHYSICIAN EXPENSES | | _____ ck |
| 18. TOTAL NONPHYSICIAN EXPENSES (Total of lines 1-17, Part II) | | _____ cl |



PART III—PHYSICIAN CONSULTANT EXPENSES

1. FEES TO CONSULTING PATHOLOGISTS
2. FEES TO CONSULTING RADIOLOGISTS
3. FEES TO OTHER CONSULTING PHYSICIANS (7110,7150)

PART IV—PHYSICIAN BENEFIT EXPENSES

1. PAYROLL TAXES (5010)
2. INSURANCE—HEALTH, DISABILITY, LIFE, ETC. (5020)
3. RETIREMENT AND/OR PROFIT SHARING (5030)
4. DUES, MEMBERSHIPS, AND LICENSE FEES (5050)
5. MEETINGS AND TRAVEL (5060)
6. OTHER PHYSICIAN BENEFITS (5040,5070-5090)

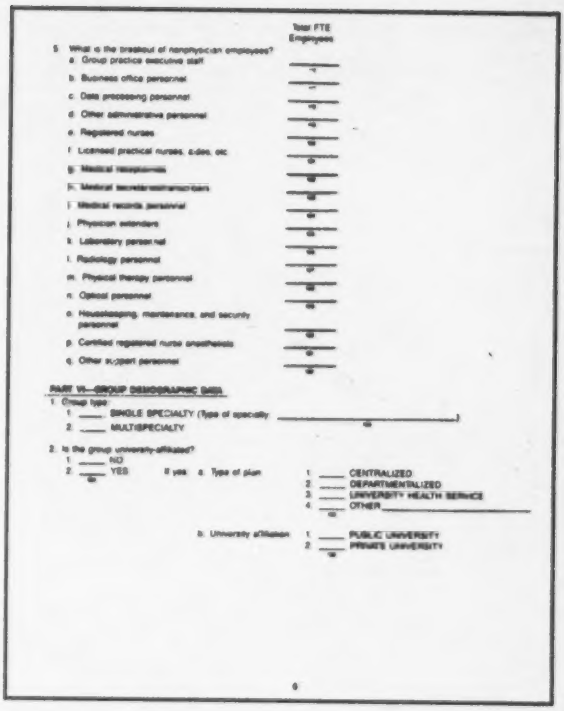
PART V—GROUP STATISTICAL DATA

1. What were your accounts receivable at the end of the fiscal year used in this report?
   TOTAL ACCOUNTS RECEIVABLE $
   Please show the age distribution of your accounts receivable.
   a. CURRENT TO 30 DAYS
   b. 31 TO 60 DAYS
   c. 61 TO 90 DAYS
   d. 91 TO 120 DAYS
   e. OVER 120 DAYS
2. If your group retained funds from current operations to increase equity and, as a result, paid corporate income tax on these retained earnings, what was the total amount retained?
   RETAINED EARNINGS $
3. How many full-time-equivalent PHYSICIANS are on the group staff? FTEs
4. How many full-time-equivalent EMPLOYEES are on the group staff? FTEs

EXAMPLE

| | |
|---|---|
| 1 PERSON WORKING FULL TIME, FULL YEAR | 1.0 FTE |
| 1 PERSON WORKING HALF TIME, FULL YEAR | .5 FTE |
| 1 PERSON WORKING FULL TIME, SIX MONTHS | .5 FTE |
| 1 PERSON WORKING FULL TIME, THREE MONTHS | .2 FTE |

5



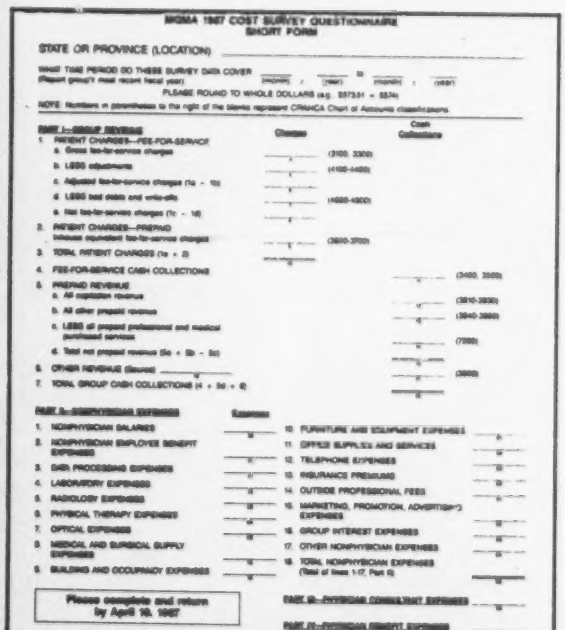
5. What is the breakout of nonphysician employees?

| | Total FTE Employees |
|---|---|
| a. Group practice executive staff | |
| b. Business office personnel | |
| c. Data processing personnel | |
| d. Other administrative personnel | |
| e. Registered nurses | |
| f. Licensed practical nurses, aides, etc. | |
| g. Medical receptionists | |
| h. Medical secretaries/transcribers | |
| i. Medical records personnel | |
| j. Physician extenders | |
| k. Laboratory personnel | |
| l. Radiology personnel | |
| m. Physical therapy personnel | |
| n. Optical personnel | |
| o. Housekeeping, maintenance, and security personnel | |
| p. Certified registered nurse anesthetists | |
| q. Other support personnel | |

PART VI—GROUP DEMOGRAPHIC DATA

1. Group type
   1. ____ SINGLE SPECIALTY (Type of specialty: _____)
   2. ____ MULTISPECIALTY
2. Is the group university-affiliated?
   1. ____ NO
   2. ____ YES  If yes: a. Type of plan
      1. ____ CENTRALIZED
      2. ____ DEPARTMENTALIZED
      3. ____ UNIVERSITY HEALTH SERVICE
      4. ____ OTHER _____
   b. University affiliation
      1. ____ PUBLIC UNIVERSITY
      2. ____ PRIVATE UNIVERSITY

6



MGMA 1987 COST SURVEY QUESTIONNAIRE
SHORT FORM

STATE OR PROVINCE (LOCATION) _____

WHAT TIME PERIOD DO THESE SURVEY DATA COVER (Report group's most recent fiscal year): (month) / (year) to (month) / (year)

PLEASE ROUND TO WHOLE DOLLARS (e.g., $37,551 = $37k)

NOTE: Numbers in parentheses to the right of the blanks represent CPA/HCA Chart of Accounts classifications.

PART I—GROUP REVENUE

| | Charges | Cash Collections |
|---|---|---|
| 1. PATIENT CHARGES—FEE-FOR-SERVICE | | |
| a. Gross fee-for-service charges | (3100, 3300) | |
| b. LESS adjustments | (4100-4400) | |
| c. Adjusted fee-for-service charges (1a - 1b) | | |
| d. LESS bad debts and write-offs | (4600-4900) | |
| e. Net fee-for-service charges (1c - 1d) | | |
| 2. PATIENT CHARGES—PREPAID | | |
| Inhouse equivalent fee-for-service charges | (3810-3700) | |
| 3. TOTAL PATIENT CHARGES (1e + 2) | | |
| 4. FEE-FOR-SERVICE CASH COLLECTIONS | | (3400, 3500) |
| 5. PREPAID REVENUE | | |
| a. All capitation revenue | | (3810-3830) |
| b. All other prepaid revenue | | (3840-3860) |
| c. LESS all prepaid professional and medical purchased services | | (7000) |
| d. Total net prepaid revenue (5a + 5b - 5c) | | |
| 6. OTHER REVENUE (Source) _____ | | (3900) |
| 7. TOTAL GROUP CASH COLLECTIONS (4 + 5d + 6) | | |

PART II—NONPHYSICIAN EXPENSES

| | Expenses | | Expenses |
|---|---|---|---|
| 1. NONPHYSICIAN SALARIES | | 10. FURNITURE AND EQUIPMENT EXPENSES | |
| 2. NONPHYSICIAN EMPLOYEE BENEFIT EXPENSES | | 11. OFFICE SUPPLIES AND SERVICES | |
| 3. DATA PROCESSING EXPENSES | | 12. TELEPHONE EXPENSES | |
| 4. LABORATORY EXPENSES | | 13. INSURANCE PREMIUMS | |
| 5. RADIOLOGY EXPENSES | | 14. OUTSIDE PROFESSIONAL FEES | |
| 6. PHYSICAL THERAPY EXPENSES | | 15. MARKETING, PROMOTION, ADVERTISING EXPENSES | |
| 7. OPTICAL EXPENSES | | 16. GROUP INTEREST EXPENSES | |
| 8. MEDICAL AND SURGICAL SUPPLY EXPENSES | | 17. OTHER NONPHYSICIAN EXPENSES | |
| 9. BUILDING AND OCCUPANCY EXPENSES | | 18. TOTAL NONPHYSICIAN EXPENSES (Total of lines 1-17, Part II) | |

Please complete and return by April 10, 1987

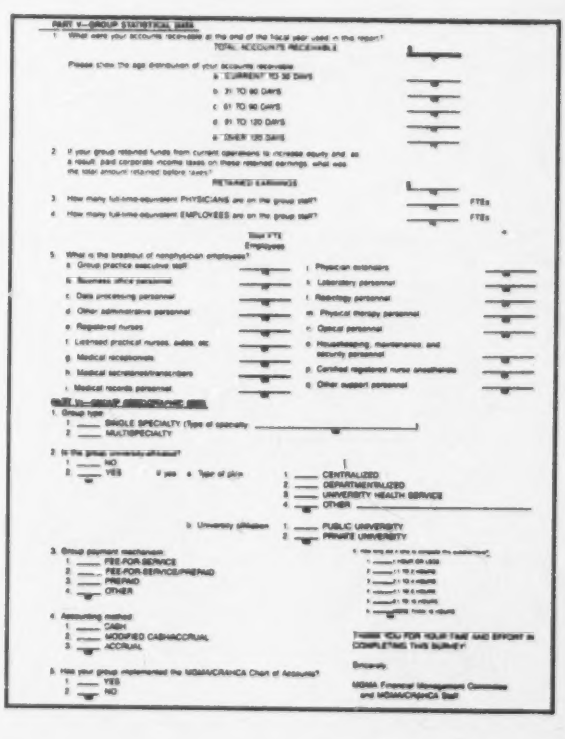
PART III—PHYSICIAN CONSULTANT EXPENSES

PART IV—PHYSICIAN BENEFIT EXPENSES

MANDATORY DATA INPUT ITEMS ARE INDICATED BY

If you have a question on how to complete your survey questionnaire, call Dave Gans at MGMA (303-753-1173) or the Financial Management Committee member in your MGMA section. See page 304 of the MGMA Directory for names and phone numbers.

NOTE: The exact return a survey questionnaire to receive the MGMA 1987 Cost and Production Survey Report at no charge. For more information see the survey cover letter.



PART V—GROUP STATISTICAL DATA

1. What were your accounts receivable at the end of the fiscal year used in this report?
   TOTAL ACCOUNTS RECEIVABLE
   Please show the age distribution of your accounts receivable.
   a. CURRENT TO 30 DAYS
   b. 31 TO 60 DAYS
   c. 61 TO 90 DAYS
   d. 91 TO 120 DAYS
   e. OVER 120 DAYS
2. If your group retained funds from current operations to increase equity and, as a result, paid corporate income taxes on these retained earnings, what was the total amount retained before taxes?
   RETAINED EARNINGS
3. How many full-time-equivalent PHYSICIANS are on the group staff? FTEs
4. How many full-time-equivalent EMPLOYEES are on the group staff? FTEs

5. What is the breakout of nonphysician employees?

| | Total FTE Employees | | Total FTE Employees |
|---|---|---|---|
| a. Group practice executive staff | | i. Physician extenders | |
| b. Business office personnel | | k. Laboratory personnel | |
| c. Data processing personnel | | l. Radiology personnel | |
| d. Other administrative personnel | | m. Physical therapy personnel | |
| e. Registered nurses | | n. Optical personnel | |
| f. Licensed practical nurses, aides, etc. | | o. Housekeeping, maintenance, and security personnel | |
| g. Medical receptionists | | p. Certified registered nurse anesthetists | |
| h. Medical secretaries/transcribers | | q. Other support personnel | |
| i. Medical records personnel | | | |

PART VI—GROUP DEMOGRAPHIC DATA

1. Group type
   1. ____ SINGLE SPECIALTY (Type of specialty: _____)
   2. ____ MULTISPECIALTY
2. Is the group university-affiliated?
   1. ____ NO
   2. ____ YES  If yes: a. Type of plan
      1. ____ CENTRALIZED
      2. ____ DEPARTMENTALIZED
      3. ____ UNIVERSITY HEALTH SERVICE
      4. ____ OTHER _____
   b. University affiliation
      1. ____ PUBLIC UNIVERSITY
      2. ____ PRIVATE UNIVERSITY
3. Group payment mechanism
   1. ____ FEE-FOR-SERVICE
   2. ____ FEE-FOR-SERVICE/PREPAID
   3. ____ PREPAID
   4. ____ OTHER
4. Accounting method
   1. ____ CASH
   2. ____ MODIFIED CASH/ACCRUAL
   3. ____ ACCRUAL
5. Has your group implemented the MGMA/CPA/HCA Chart of Accounts?
   1. ____ YES
   2. ____ NO

THANK YOU FOR YOUR TIME AND EFFORT IN COMPLETING THIS SURVEY!

Sincerely,

MGMA Financial Management Committee and MGMA/CPA/HCA Staff

# MGMA 1987 PRODUCTION SURVEY QUESTIONNAIRE

STATE OR PROVINCE (LOCATION) _____

**GROUP FULL-TIME PHYSICIAN PRODUCTION**

Physician data reported represents

____ PERSONAL SERVICE PRODUCTION (including interpretation fees)

____ PERSONAL SERVICE PRODUCTION AND TOTAL ANCILLARY SERVICE PRODUCTION

NOTE: YOU ARE URGED TO REPORT PERSONAL SERVICE PRODUCTION DATA IF POSSIBLE TO DO SO.

**See enclosed instructions for information on how to complete this questionnaire.**

| Gross charges in thousands ($000) per full-time MD or DDS | Less than 100 | 100 to 119 | 120 to 139 | 140 to 159 | 160 to 179 | 180 to 199 | 200 to 219 | 220 to 239 | 240 to 259 | 260 to 279 | 280 to 299 | 300 to 349 | 350 to 399 | 400 to 449 | 450 to 499 | 500 to 549 | 550 to 599 | 600 to 699 | 700 to 799 | 800 to 899 | 900 to 4/+ over | Total full-time MDs or DDS | Average visits per MD or DDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. ALLERGY/IMMUNOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 2. ANESTHESIOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 3. CARDIAC SURGERY | | | | | | | | | | | | | | | | | | | | | | | |
| 4. COLON & RECTAL SURG | | | | | | | | | | | | | | | | | | | | | | | |
| 5. DENTISTRY | | | | | | | | | | | | | | | | | | | | | | | |
| 6. DERMATOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 7. EMERGENCY MEDICINE | | | | | | | | | | | | | | | | | | | | | | | |
| 8. FAMILY/GEN MEDICINE | | | | | | | | | | | | | | | | | | | | | | | |
| 9. OCCUPATIONAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | | |
| INTERNAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | | |
| 10. GENERAL INT MED | | | | | | | | | | | | | | | | | | | | | | | |
| 11. INVASIVE CARDIOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 12. NONINVAS CARDIOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 13. ENDOCRINOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 14. GASTROENTEROLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 15. HEMATOLOGY/ONCOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 16. INFECTIOUS DISEASE | | | | | | | | | | | | | | | | | | | | | | | |
| 17. NEPHROLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 18. PULMONARY DISEASE | | | | | | | | | | | | | | | | | | | | | | | |
| 19. RHEUMATOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 20. NEONATOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 21. NEUROLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 22. NEUROSURGERY | | | | | | | | | | | | | | | | | | | | | | | |
| 23. NUCLEAR MEDICINE | | | | | | | | | | | | | | | | | | | | | | | |
| 24. OBSTETRICS/GYNECOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 25. GYNECOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 26. OPHTHALMOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 27. ORAL SURGERY | | | | | | | | | | | | | | | | | | | | | | | |
| 28. ORTHOPEDIC SURGERY | | | | | | | | | | | | | | | | | | | | | | | |
| 29. OTOLARYNGOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 30. PATHOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 31. PEDIATRICS | | | | | | | | | | | | | | | | | | | | | | | |
| 32. PHYSICAL MEDICINE | | | | | | | | | | | | | | | | | | | | | | | |
| 33. PLASTIC SURGERY | | | | | | | | | | | | | | | | | | | | | | | |
| 34. PSYCHIATRY | | | | | | | | | | | | | | | | | | | | | | | |
| 35. RADIATION THERAPY | | | | | | | | | | | | | | | | | | | | | | | |
| 36. RADIOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 37. GENERAL SURGERY | | | | | | | | | | | | | | | | | | | | | | | |
| 38. UROLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 39. VASCULAR/THORACIC SURG | | | | | | | | | | | | | | | | | | | | | | | |
| _____ (Other) | | | | | | | | | | | | | | | | | | | | | | | |
| _____ (Other) | | | | | | | | | | | | | | | | | | | | | | | |

**GROUP FULL-TIME NONPHYSICIAN PRODUCTION**

| Gross charges in thousands ($000) per full-time staff person | Less than 10 | 10 to 19 | 20 to 39 | 30 to 39 | 40 to 49 | 50 to 69 | 60 to 69 | 70 to 79 | 80 to 89 | 90 to 99 | 100 to 119 | 110 to 119 | 120 to 129 | 130 to 139 | 140 to 149 | 160 to 169 | 160 to 179 | 170 to 179 | 180 to 189 | 190 to 199 | 200 and over | Total full-time staff | Average visits per staff |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 40. AUDIOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 41. NURSE PRACTITIONER | | | | | | | | | | | | | | | | | | | | | | | |
| 42. OPTOMETRY | | | | | | | | | | | | | | | | | | | | | | | |
| 43. PHYSICAL THERAPY | | | | | | | | | | | | | | | | | | | | | | | |
| 44. PHYSICIAN'S ASSISTANT | | | | | | | | | | | | | | | | | | | | | | | |
| 45. PODIATRY | | | | | | | | | | | | | | | | | | | | | | | |
| 46. PSYCHOLOGY | | | | | | | | | | | | | | | | | | | | | | | |
| 47. SOCIAL WORK | | | | | | | | | | | | | | | | | | | | | | | |
| 48. _____ (Other) | | | | | | | | | | | | | | | | | | | | | | | |

**OVER**